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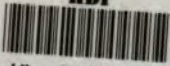
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# Virginia Tax Laws

1918

WITH SECTIONS OF THE CODE  
AND ACTS OF ASSEMBLY IN RE-  
LATION TO THE DUTIES OF THE

## Commissioners of the Revenue and Treasurers

OF THE SEVERAL COUNTIES AND CITIES

COMPILED AND ISSUED BY THE  
AUDITOR OF PUBLIC ACCOUNTS

MAY, 1918

RICHMOND :  
DAVIS BOTTOM, SUPERINTENDENT PUBLIC PRINTING  
1918



*Virginia, laws, statutes, etc. III*  
*= Tax Law*

# Virginia Tax Laws

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# Virginia Tax Laws

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COMMONWEALTH OF VIRGINIA.

OFFICE OF AUDITOR OF PUBLIC ACCOUNTS.

RICHMOND, *May*, 1918.

This edition of the Tax Laws contains the amendments to those laws made by, also laws relating to taxation passed by, the General Assembly which adjourned March 22, 1918.

## **SPECIAL TAX ON ASSESSED VALUATION.**

By act approved March 15, 1918, a Special Tax of eight (8) cents on the \$100 assessed value is imposed, for the year 1918 and thereafter, on real estate, including the real estate of public service corporations, tangible personal property, including the rolling stock of corporations operating railroads by steam and all tangible personal property of public service corporations, shares of bank stock, and on all intangible personal property (except money; and bonds of counties, cities and towns or other political sub-divisions of this State), which tax is to be applied as follows:

“three-eighths to the construction or reconstruction of the roads and projects comprised in the State Highway System, four-eighths to the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive, and one-eighth for the prevention and eradication of tuberculosis among the people of this State.....”

## **ADDITIONAL FRANCHISE AND LICENSE TAX ON PUBLIC SERVICE CORPORATIONS.**

By an act approved March 23, 1918, an additional franchise tax and license tax is imposed upon public service corporations for the year 1918 and thereafter.

## **CAPITAL.**

By act approved March 6, 1918, the provisions of which act are, however, not in force until on and after February 1, 1919, CAPITAL, as used in the tax laws, is defined, and return must be made as of

the first of February, the tax-payer having the option to make return as shown by average of February 1st of the current year and August 1st preceding; and the situs for taxation of certain items of CAPITAL such as stock on hand, raw materials for use in the business, machinery and tools not taxed as real estate, is the county or incorporated community in which they are physically located, but, whilst the locality may tax these items, the taxation must be at the rate prescribed by law for local purposes upon CAPITAL and not at the rates prescribed for local purposes upon tangible personal property.

**CORPORATION CHARTERED BY VIRGINIA, DOING NO BUSINESS IN VIRGINIA—INTANGIBLE PERSONAL PROPERTY AND INCOME OF SUCH CORPORATION NOT TAXABLE IN VIRGINIA.**

By act approved March 14, 1918, which amends an act approved March 22, 1916, entitled, An Act relating to the situs for taxation of intangible property owned by corporations which do no business in this State, it is provided that such corporations shall not be assessed with either omitted or current taxes.

**INCOME.**

By act approved March 14, 1918, the law providing for the taxation of income is changed but, as changed, does not apply to the assessment of the income tax for the year 1918 upon income reported for the year ending December 31, 1917, but will apply to the income tax assessed in 1919 upon income reported for the year ending December 31, 1918.

**TAX ON WILLS AND ADMINISTRATIONS.**

By act approved March 16, 1918, which act is in force on and after June 21, 1918, a personal representative or guardian of an estate of \$100.00 or less is allowed, in the discretion of the court, to qualify by giving bond without surety, and qualification of a personal representative of an estate of a decedent of \$100.00 and less in value is chargeable with no tax or court cost upon such qualification.

**CLERKS OF COURTS—RECORD AND REPORT OF TAXES AND PUBLIC MONIES COLLECTED.**

By act approved March 27, 1918, which act is not in force until December 31, 1918, a new system for recording and accounting for taxes and other public monies collected by clerks of courts is provided for, known as the "Waring System." In this system, provision

is made not only for keeping a record and account of public money but also for keeping the record of fees of clerks of courts, now required to be kept by chapter 352, page 707, Acts 1914, known as the "West Fee Bill." It is made the duty of the Auditor of Public Accounts to have these record books printed by the Superintendent of Public Printing and to furnish them to the clerk of each court of record in the Commonwealth, and the clerk of the court is required to pay into the State treasury for these books at the cost price to the State. Whilst the act provides this, the general law requires counties and cities to furnish the clerks of courts of record with record books, stationery, etc., therefore, the expenditure made by the clerk must be borne by the county or city, which must refund to the clerk the amount paid into the State treasury for these books. This act makes no change in the provision in the law now in force as to examination and certification of amounts due the Commonwealth, commissions allowed the clerk, nor as to the periods of settlement, which remain as before, viz., on or before the fifteenth of March and on or before the fifteenth of September.

Nor does this law change the provisions of the act of March 27, 1914, which requires every clerk of court to remit to the Auditor of Public Accounts when he has \$500.00 belonging to the Commonwealth.

### **BANK STOCK—SHARES OF.**

By act approved March 20, 1918, the provisions of which do not apply until 1919, sections 18, 19, and 20 which relate to the assessment of shares of bank stock are amended by changing the rates, both State and local, to be assessed upon shares of bank stock in 1919, and thereafter; and by act approved March 16, 1918, THE SITUS FOR LOCAL TAXATION, NOT STATE, is regulated, the title of the act being:

"To regulate the situs of taxation of bank stock."

### **INHERITANCES.**

By act approved March 15, 1918, which act is in force on and after June 21, 1918, which amends section 44 of the tax laws, provision is made for imposing tax upon inheritances passing directly and collaterally, when the decedent is testate or intestate. Exemptions are authorized and procedure is provided for assessing and collecting the tax upon estates passing absolutely and otherwise; and provision is made for correction of erroneous assessment of the

tax, both by the Commonwealth and parties in interest. The act provides how the tax shall be applied, viz., one-half shall be for the public free school fund of the Commonwealth, to be apportioned according to school population, and the other half shall be remitted to the counties and cities in which the taxes are respectively collected and all of the tax is to be used for primary and grammar grades of the public free schools of the State and of such counties and cities.

### **EXAMINERS OF RECORDS.**

Section 3 of act providing for better assessment of personal property is amended by act approved March 16, 1918, in force on and after June 21, 1918.

### **LICENSE TAXES.**

#### **Itinerant Venders and Itinerant Auctioneers.**

By act approved March 16, 1918, which act is in force on and after June 21, 1918, license is required of itinerant venders and itinerant auctioneers. This is a new license not heretofore required by the laws of this State.

#### **Stock Brokers.**

By act approved March 23, 1918, which act is in force on and after June 21, 1918, provision is made to prevent unfairness, imposition or fraud in the sale or disposition of certain securities, etc. This act is commonly called the "Blue Sky Law."

#### **Uniform Small Loan Law.**

By act approved March 23, 1918, which is in force on and after June 21, 1918, section 81 of the tax laws entitled "Lending money on household goods," etc., is repealed and provision is made to regulate the business of making small loans, etc. This act is commonly known as the "Loan Shark Law."

#### **Moving Picture Show.**

Section 106½ of the tax laws is amended by act approved March 16, 1918, in force on and after June 21, 1918. The tax to be charged under this section as amended is regulated by seating capacity where the price of admission does not exceed 30 cents.

**Poropathy and Manipulative Surgery.**

By act approved March 14, 1918, in force on and after June 21, 1918, a license is required to practise Poropathy and Manipulative Surgery. No tax is imposed for the license which the commissioner of the revenue is required to issue upon sworn certificate in writing as to good character, qualifications, years of practice, etc. This is a new license and not heretofore authorized or required by the laws of this State.

**Gypsies or Other Strolling Companies Pretending to Tell Fortunes and Practise Magic Arts for Money.**

By act approved March 13, 1918, in force on and after June 21, 1918, section 141, of the tax laws, which imposes a tax on each company of gypsies or other strolling company of persons who receive reward for pretending to tell fortunes, to be paid in each county where such company shall offer to practise any of their craft, is repealed; but this act makes it unlawful for any company of gypsies or other strolling company of persons who receive compensation or reward for pretending to tell fortunes or to practise any so called magic art in this State and declares every person violating this provision of the act guilty of a misdemeanor and subject to a fine of not less than \$500.00 or to be confined in jail for not less than one month nor more than six months, or subject to both such fine and imprisonment.

**Automobiles, Locomobiles, etc.**

Sections 14, 15 and 23 of act approved March 24, 1916, requiring license and regulating the running of automobiles, locomobiles, motorcycles, etc., were amended; section 14 by act approved March 15, 1918, in force on and after June 21, 1918; section 15 by act approved March 27, 1918, in force on and after June 21, 1918; section 23 by act approved March 27, 1918, in force on and after June 21, 1918.

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### **CODE SECTIONS AMENDED.**

**Section 448.** Number of the commissioners of revenue; when and how districts changed; voters in a city not to vote for commissioners of a county. (Amended by act approved March 16, 1918, in force on and after June 21, 1918.)

**Section 492.** By whom property is to be listed; to whom taxed. (Amended by act approved March 6, 1918, in force on and after June 21, 1918.)

**Section 508.** Omitted taxes, levies, etc., how assessed. (Amended by act approved March 15, 1918.)

**Section 614.** Their (county and city treasurers) compensation for receiving and disbursing levies. (Amended by act approved February 16, 1918, in force on and after June 21, 1918.)

**C. LEE MOORE,**  
*Auditor Public Accounts.*

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- to procure full and complete answers to the interrogatories.
- to require the taxpayer to write the word "none" opposite those items of property, money or income not owned.
- to swear the taxpayer to the interrogatories on the Holy Bible or New Testament (but if the taxpayer objects to taking oath thereon he may be allowed to swear by affirmation), and to sign the commissioner's certificate on the interrogatories that he did administer the oath.
- to impress on the commissioner that the board will return to him all interrogatories not signed, sworn or affirmed to, or which are otherwise defective or incomplete, and which do not contain what the board has reason to believe are the true returns of the taxpayer or the true value of the taxpayer's property, section 7 (a and b)..... 3

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# Virginia Tax Laws

## State Tax Board and Local Boards of Review.

AN ACT to amend and re-enact an act approved March 17, 1915, entitled an act to create a State advisory board on taxation and county and city boards of review of assessments; to define the powers and duties of such board; to fix the compensation of their members and to appropriate money to carry out the provisions of this act; to provide for the review of reports of purchases by merchants and the review of the annual returns and assessments of intangible personal property, income and money, by certain officials and fixing their compensation therefor and to provide penalties for the violation of this act, and to repeal an act entitled an act to create a State advisory board on taxation and county and city boards of review of assessments; to define the powers and duties of such boards; to fix the compensation of their members and to appropriate money to carry out the provisions of this act; to provide for the review of assessments on intangible personal property, income and money by certain officials, and fixing their compensation therefor and to provide penalties for the violation of this act, approved February 16, 1915, and to change the name of the State advisory board to the State tax board, and to appropriate money to carry out the provisions of this act. Approved March 17, 1916.

Be it enacted by the General Assembly of Virginia, That an act approved March seventeenth, nineteen hundred and fifteen, entitled an act to create a State advisory board on taxation and county and city boards of review of assessments; to define the powers and duties of such board; to fix the compensation of their members and to appropriate money to carry out the provisions of this act; to provide for the review of reports of purchases by merchants and the review of the annual returns and assessments of intangible personal property, income and money, by certain officials and fixing their compensation therefor and to provide penalties for the violation of this act, and to repeal an act entitled an act to create a State advisory board on taxation and county and city boards of review of assessments; to define the powers and duties of such boards; to fix the compensation of their members and to appropriate money to carry out the provisions of this act; to provide for the review of assessments on intangible personal property, income and money by certain officials, and fixing their compensation therefor and to provide penalties for the violation of this act, approved February sixteenth, nineteen hundred and fifteen, be amended and re-enacted so as to read as follows:

1. That there is hereby created a board, which shall be known as the State tax board, which shall consist of the Governor, the Auditor of Public Accounts and the chairman of the State Corporation Commission, who shall be ex-officio members thereof, and shall receive no compensation for serving thereon.

2. Officers.—The Governor shall be the chairman and the Auditor of Public Accounts shall be the secretary of the said board, which may select such assistants as it may deem necessary, whose compensation shall be fixed by the board and paid out of the funds appropriated for the contingent expenses thereof.

3. General Duties.—It shall be the duty of the State tax board—

(a) To collect, digest and preserve information relating to the assessment and collection of taxes in this State and to ascertain the best

methods of effecting equitable assessments and of avoiding duplication of taxation of the same property; and to report to the General Assembly such measures as will promote uniformity of assessments, just rates and harmony, and co-operation among all officials connected with the revenue system of the State.

(b) To exercise supervisory powers over local boards of review, examiners of records, commissioners of the revenue, assessors of lands, and all other tax officers.

(c) To generally and specifically instruct local boards of review, examiners of records and other tax officers respecting the discharge of their duties, in carrying out the laws of this State.

(d) To investigate or cause to be investigated at any time whether local boards of review, examiners of records and other tax officers are performing their duties in obedience to the laws and the instructions of the State tax board.

(e) To report local boards of review and tax officers to the circuit, corporation or hustings court for malfeasance, misfeasance, and neglect of official duty or for incapacity, and it shall thereupon be the duty of the court to summon at its next term the board or officer to show cause why it or he should not be removed from office.

(f) To require reports and information at any time from local boards of review, examiners of records, and other tax officers, which reports and information shall be furnished promptly; also to summon in person or by registered mail, before it at any time, to instruct or to procure information from any or all members of a local board of review, examiners of record, commissioners of the revenue, assessors of lands or other tax officers.

(g) To investigate at any time the assessment and collection of taxes in any county, town or city, and when any assessment is found to be unjust or unreasonable, to institute such proceedings in court as may be deemed necessary in order to correct such assessment by raising or lowering same.

(h) To do all other acts not in conflict with the laws of this State which, in its judgment are essential and necessary for the complete and proper discharge of its duties and for effecting such uniform valuations as will promote fairness and equality of assessments and taxation.

(i) To perform all duties placed upon, and to exercise all the powers conferred by law upon, the State advisory board on taxation or the State tax board.

4. In all matters within its jurisdiction, the said State tax board shall have authority to administer oaths, to award, issue and have served executed and returned any writ, notice, process, order or order of publication which may by law be awarded, issued, served, or returned by or to any court of law or equity in this Commonwealth, for the purpose of compelling the attendance of witnesses and the enforcement and execution of its findings, orders and judgments. All writs, processes and orders of the board shall run in the name of the Commonwealth, shall be signed by the chairman of the board, and may be executed and returned in like manner as the process, writs, notices or orders of the courts of record of this Commonwealth, and, when so served, shall have the same legal office.

5. The sum of ten thousand dollars annually, or so much thereof as may be necessary, be, and the same is hereby, appropriated out of any funds in the treasury not otherwise appropriated to carry out the purposes of this act, to be paid by the Auditor of Public Accounts upon the warrant of the chairman, countersigned by the secretary of the board.

6. Local Board of Review.—On or before the first day of February of each year, the judge of the circuit court of each county and the judge of the corporation or hustings court of each city, and the judge of the circuit court of each city which has no other court of record, shall, either

in term time or vacation, appoint three qualified voters residing in such county or city, to compose a local board of review of assessments for said county or city, and before entering on the duties of their office, such appointees shall take the oath of office prescribed by law for county and city officers; provided that not more than two members of said local board of review shall be members of the same political party, excepting in those counties and cities where at the presidential election last preceding the appointment of such board, the majority party in the State cast more than sixty per cent. of the total vote in such county or city. And if it shall appear that any person thus appointed cannot, or for any reason will not, perform the duties required of him by law, the said judge shall, either in term time or vacation, appoint another in his place. The said local board of review shall organize by electing one of their number as chairman. The clerk of the circuit, corporation or hustings court shall be ex-officio clerk of said board of review, but in a city of over fifty thousand inhabitants the local board of review may select a clerk instead of having the services of the clerk of the corporation or hustings court, and the clerk of such board shall attend all meetings and keep a record of the proceedings thereof in a separate book to be provided for that purpose, which shall be preserved and kept on file in the office of the clerk of the circuit, corporation or hustings court, as the case may be. The said local board of review shall sit not more than sixty days in the year in which all real estate is reassessed and in all other years not exceeding thirty days, and shall hold its sessions at such times as the law may require or they may deem necessary, with power in the court which appointed the board, upon application either from the State tax board or the local board of review, to extend the time as may be deemed reasonable or necessary by the court.

The compensation of each member of the local board of review of assessments shall be four dollars per day for each day that he shall sit as a member of said board, and of the clerk, two dollars per day for each day that he shall be necessarily employed, to be paid one-half by the Commonwealth and one-half by the county or city wherein he serves. The accounts for such compensation shall be made out and verified by affidavit of the member before the clerk of the circuit, corporation or hustings court, in which shall be stated that the time for which said per diem is claimed was necessarily employed; and when said accounts shall be so made out and verified, they shall be paid out of the State and county or city treasury, in equal proportions, out of any money in such treasury not otherwise appropriated.

7. Duties of Local Board of Review of Assessments.—Each local board of review of assessments shall have power, and it shall be its duty:

(a) To receive from the Auditor of Public Accounts the interrogatories for taxpayers and to deliver the same to the commissioners of the revenue, with directions to the commissioner to call in person upon each taxpayer in their districts, to view and list at its fair market value the property to be assessed, and to procure full and complete answers to the interrogatories sworn to as required by law, and to require the taxpayer to write the word "none" opposite those items of property, money, or income which he does not own.

(b) To receive said interrogatories from the commissioners of the revenue and to return with instructions to the commissioners all interrogatories found to be defective, incomplete and not to contain what the board has reason to believe to be the true returns of any taxpayer or the true value of the property, and all interrogatories not signed and sworn or affirmed to.

(c) To immediately report to the court any serious misconduct, neglect or dereliction of duty or incapacity of a commissioner of the revenue, and at the same time to notify the State tax board of such

action; to notify the State tax board of any serious misconduct, neglect or dereliction or incapacity of the examiner of records.

(d) To review the interrogatories of taxpayers and to require the examiner of records to review those interrogatories so far as they relate to intangible personal property, money and income; and in the discretion of the board, to require the examiner of records to attend any and all its meetings and to aid the board in every way possible to bring about full, complete and uniform assessments at fair market value.

(e) To ascertain the fair market value of tangible and intangible personal property, money and income of taxpayers and report the same to the commissioners of the revenue for assessment.

(f) To call upon taxpayers or their agents or any person, firm, or officers of a company or corporation, to furnish information relating to intangible (or tangible) personal property, money and income of any and all taxpayers; and to summon, in person or by registered mail, taxpayers or their agents, or any person, firm, or officer of a company or corporation, to answer under oath all questions touching the ownership and value of intangible (or tangible) personal property, money and income of any and all taxpayers.

Any person refusing, when called upon by the local board of review or the examiner of records, to furnish access to his books of account, papers and other records, as required by this act, shall be deemed guilty of a misdemeanor and shall be liable to a fine of not less than ten dollars nor more than one hundred dollars, and each day's failure to furnish such access shall constitute a separate offense.

(h) To report to the Auditor of Public Accounts, upon forms furnished by him, all additions in values of intangible personal property, money and incomes and all additions in State license taxes on merchants made by the examiner of records.

(i) To communicate to the circuit court of the county or the corporation or hustings court of the city information coming to its attention which will aid the court in carrying out the provisions of chapter seven hundred and seventy-four, Acts of Assembly of Virginia, eighteen hundred and ninety-nine-nineteen hundred, being act approved March fifth, nineteen hundred, entitled "an act to direct and authorize county and corporation courts to strike from the 'lists' lands returned delinquent for non-payment of taxes, levies, etc., such as are erroneously thereon."

(j) To review the fiduciary and other reports of the examiner of records required to be made to the board, and to report to the commissioners of the revenue the values ascertained on intangible personal property, money and incomes; and thereupon the commissioners of the revenue shall enter and extend upon their personal property books, or other tax books, the names of persons, firms and corporations chargeable with taxes and levies on intangible personal property, money and incomes at the rates provided by law on such intangible personal property, money and incomes on the valuations as ascertained, as if such intangible personal property, money and incomes had been listed by the individual person, firm or corporation.

(k) To review the reports of purchases by merchants, made or required to be made to the commissioner of the revenue, and require the examiner of records to review those interrogatories and to ascertain whether the merchant's license tax assessed by the commissioner of the revenue against the merchants should be increased or decreased, and to report, upon forms furnished by the Auditor of Public Accounts, the result of their examination and investigation, and also the result of the investigation of the examiner of records approved by the board, to the Auditor of Public Accounts, the commissioner of the revenue and the county or city treasurer, as the case may be.

(l) Within sixty days after the tax books have been completed and delivered, as required by law, any taxpayer may apply to the local board

of review for the correction of his assessment, and the State tax board or Auditor of Public Accounts, represented by the attorney for the Commonwealth or other attorney selected for the purpose, may apply on behalf of the Commonwealth to the local board of review to increase the assessment of any taxpayer, and any county, town or city, through its appointed representatives or attorney, may apply to the local board of review to increase the assessment of any taxpayer. The local board of review shall hear and determine any and all such petitions and may increase, decrease or affirm the assessment of which complaint is made, and copies of the orders, entered by the board, shall be furnished the taxpayer, county or city treasurer, Auditor of Public Accounts, and attorney for the county, town or city. In all such hearings, the officers who made the assessments shall, if possible, be present and testify, provided that no taxpayer who has failed, refused, or neglected, without cause shown, to file with the commissioner of the revenue a sworn statement of his property, shall be entitled to be heard nor shall such valuation or assessment be reduced.

The State tax board or the Auditor of Public Accounts on behalf of the Commonwealth, or the attorney for the county, city or town on behalf of the county, city or town, or taxpayer aggrieved by any such order, may apply to the circuit court of the county, or to the corporation or hustings court of the city, or to the circuit court of any city which has no other court of record for the correction of any erroneous assessment of license taxes or any erroneous assessment of lands or other property, either as to over or under valuation, in the same manner as is provided by law for the correction of erroneous assessment of property by any person who is aggrieved thereby.

Nothing contained in this section, however, shall prevent a taxpayer from applying directly to the court for the correction of erroneous assessments of his taxes and levies without first applying to the local board of review.

(m) The said board shall have power to direct the commissioner of the revenue to enter upon the land or property books, or other tax books, any property, real or personal, which is found to have been omitted, and further to direct such commissioner to correct any entries found to be erroneous, either as to over or under valuations and to cancel duplicate assessments.

(n) After the tax books are completed and delivered, as required by law, said board may, at any time within sixty days, upon its own motion, and may upon the motion of the board of supervisors of any county or the council or any other governing board of any city or town or of any five citizens thereof, when it deems an assessment erroneous, change such assessment by raising or lowering the same, and thereupon give notice to any person whose assessment is raised to show cause against such change, unless such person has already been fully heard.

(o) Said board shall keep minutes of its meetings, and enter therein all orders made, and transmit promptly a copy of such orders, as relate to the increase or decrease of assessments, to the commissioner of the revenue, who shall make the corrections on the assessment rolls as directed thereby: provided, however, that no order made by said board shall prevent the taxpayer, or member or members of a board of supervisors, board of supervisors, member or members of a city or town council, city or town council or any other governing board of any city or town, or the Commonwealth, from applying to the proper court for correction of any erroneous assessment in the manner provided by law.

(p) In the year of a quinquennial assessment of real estate and in the year immediately following such assessment, such board of review shall devote especial attention to grievances and complaints with regard to the assessment of real estate and direct such corrections on the land-books with reference thereto as may be determined; in all other years it



shall make no changes in real estate assessments, save and except of lands, lots or improvements not previously assessed.

(q) Said board shall have authority to summon taxpayers to bring before it their books of account or other papers and records for the purpose of verifying the tax returns made by such taxpayers, and procure the information necessary to make a complete assessment of the taxpayers' intangible personal property, money and income; or in lieu thereof said board may require the taxpayer to furnish access to his books, papers and records to the board or to its representative.

(r) If, in the performance of its duties, any local board of review should procure information which would be useful or essential to a local board of review of some other county or city in performing the duties conferred upon it by this act, it shall be the duty of such local board of review to furnish such information to such other local board.

(s) The information procured by local boards of review and examiners of records under this act shall be regarded as confidential, except for the purpose of assessments, and shall not be disclosed except to the State tax board or to some other local board of review or to officers charged with the assessment and collection of taxes, or to a court of record upon its order.

8. Duties of Examiners of Records.—In addition to the duties now imposed by law on the examiners of records, it shall be their duty:

(a) To assist the local board of review in the examination and investigation of reports of purchases by merchants and in the examination and investigation of the returns of taxpayers in regard to intangible personal property, money and incomes, and they shall make such examinations and investigations upon their own account, or when called upon to do so by the State tax board.

(b) To require taxpayers to furnish to them access to their books of account, or other papers and records for the purpose of verifying the tax returns made by such taxpayers and procure the information necessary to make a complete assessment of the taxpayers' intangible personal property, money and incomes, and merchant's license tax.

(c) To perform such duties in connection with the ascertainment of the value of intangible personal property, money and incomes, and of the correctness of the reports of purchases by merchants as are required of them by the State tax board or by the local boards of review.

(d) To make such reports to the local board of review and the State tax board as may be required by law, or as the rules and regulations adopted by either of said boards may require.

9. Should any taxpayer or his agent, or the officer of any company or corporation, or any other person required by this act to furnish information to the local board of review or to the examiner of records, touching the ownership and value of intangible personal property, money and income, and the reports of purchases of merchants, refuse when summoned to attend or refuse to answer under oath all questions touching the ownership and value of such intangible personal property, money and income, and the reports of purchases of merchants, such taxpayer, agent, or other person shall be deemed guilty of a misdemeanor and shall be liable to a fine of not less than ten dollars nor more than one hundred dollars, and each day's refusal to attend or failure to furnish such information shall constitute a separate offense.

10. Nothing in this act shall in any way abridge or change the duties and powers now conferred by law upon the Auditor of Public Accounts relating to the assessment and collection of the revenue of the State, and he shall continue to exercise all the powers now conferred upon him by law relative to the assessment and collection of the State revenue; and his instructions to officers, so far as the same are authorized by law, shall be carried out subject to the penalty prescribed by law for failure to carry out his instructions.

11. The several commissioners of the revenue shall, on or before the first day of June of each year, return the personal property interrogatories of taxpayers relating to tangible and intangible personal property, money and incomes, to the local boards of review.

12. The examiner of records shall, upon the valuations added as a result of his investigations and examinations of the returns of intangible personal property and incomes of taxpayers, not returned by them, in counties, cities and towns; receive commissions at the rate of one-tenth of one per centum on the first million dollars of such additions, and upon the next four million dollars of additional valuations of intangible personal property and incomes, he shall receive commissions at the rate of one-thirtieth of one per centum; and upon the valuations in excess of five million dollars added to the returns of intangible personal property and incomes of taxpayers, he shall receive commissions at the rate of one-fiftieth of one per centum. Upon valuations of money added as a result of his investigations and examinations, the examiner of records shall receive commissions at the rate of one-fiftieth of one per centum on such valuation; and upon additions to purchases of merchants, not returned by them, he shall receive commissions at the rate of five per centum on the increase in the license taxes paid by the merchants resulting from the increase in purchases; provided, however, the examiner of records shall refund and pay into the treasury the compensation paid him on all property and taxable values hereafter reported by him that shall be relieved of taxes erroneously assessed thereon, and the compensation paid them on all property and taxable values upon which the taxes hereafter assessed under this section are not collected and are returned delinquent, and shall be liable therefor under the bond required by law to be executed.

**Levies fixed by Board of Supervisors to be reported to, and published, etc., by State Tax Board.**

AN ACT to require certified copies of the orders of boards of supervisors fixing levies sent to the State advisory board of taxation, the compilation and printing of a table from said orders, and the tables, so compiled and printed, furnished upon application. Approved March 22, 1916.

1. Be it enacted by the General Assembly of Virginia, That the clerk of the board of supervisors of each county shall send to the State advisory board on taxation, a certified copy of the order, fixing and ordering county levies and levying school taxes, as authorized and empowered to be made by section eight hundred and thirty-three-a of the Code of Virginia and acts amendatory thereof, within fifteen days after the date of the entry of said orders.

That the State advisory board on taxation, as soon as the said certified copies of the said orders have been received, shall from said orders compile and cause to be printed a table showing the levy for each county and the school tax levy for each district in each county.

3. That the State board of taxation shall furnish to any firm, corporation or individual, residing or doing business in this State, upon application in writing, a copy or copies of the said table.

**Segregation Act.**

AN ACT to segregate, for the purpose of taxation, pursuant to section 169 of the Constitution of Virginia, the several kinds and classes of property so as to specify and determine upon what subjects State taxes, and upon what subjects local taxes may be levied, and to provide for the continuance for the year 1915, and until otherwise provided by law, of the present State school tax of ten cents on every one hundred dollars of the assessed value of real estate and tangible personal property: and to repeal an act entitled "An act to segregate for the purposes of taxation, pursuant to section 169 of the Constitution of Virginia, the several kinds and classes of property so as to specify and determine upon what subjects State taxes, and upon what subjects local taxes may be levied, and to provide for the continuance for the year 1915, of the present State school tax of ten cents on every one hundred dollars of the assessed value of real estate and tangible personal property," approved February 16, 1915. Approved March 15, 1915.

Whereas, in the judgment of this General Assembly the interests of the Commonwealth will be promoted by putting into operation at the earliest date practicable a plan of complete segregation of the subjects of taxation so as to specify and determine upon what subjects State taxes and upon what subjects local taxes may be levied, and

Whereas, it is now impossible, in view of the re-assessment of real estate to be made this year in pursuance of constitutional provision, to make an accurate estimate of the probable revenues hereafter to be derived by the cities and counties from real estate, and it is likewise impossible at this time to make an accurate estimate of the amount to be derived by the State from taxable intangible personal property under the plan of complete segregation contemplated as an ultimate result of this act, and

Whereas, the next General Assembly, under the temporary plan of partial segregation herein provided for, and after the reassessment of real estate to be made this year under the provisions of the Constitution, will be able to determine with accuracy how complete segregation may be accomplished without embarrassment incident to uncertainty of State and local revenues, and

Whereas, in the opinion of this General Assembly, it is expedient to continue until the next session of the General Assembly the present levy of State taxes for school purposes, in order to provide against any temporary loss in the State's revenue incident to the readjustment of its tax system; now, therefore,

1. Be it enacted by the General Assembly of Virginia, pursuant to the provisions of section one hundred and sixty-nine of the Constitution of Virginia, all taxable real estate and all taxable tangible personal property as enumerated in section six in schedule "B" of an act entitled an act to raise revenue for the support of the government, and public free schools, to pay the interest on the public debt and to provide a special tax for pensions, as authorized by section one hundred and eighty-nine of the Constitution, approved April sixteenth, nineteen hundred and three, also the tangible personal property of public service corporations (except rolling stock of corporations operating railroads by steam) be, and the same are hereby, segregated and made subject to local taxation only; provided, however, that there shall be continued for the year nineteen hundred and fifteen and until otherwise changed by law, the present State school tax of ten cents on every one hundred dollars of the assessed value of said real estate and tangible personal property, which tax shall be applied to the support of the public free schools for the equal benefit of all of the people of the State and to be apportioned

on a basis of school population; and pursuant to the said provisions of the Constitution all insurance taxes and licenses on insurance companies and all taxable intangible personal property, rolling stock of all corporations operating railroads by steam, and all other classes of property not hereinbefore specifically enumerated in this act, be and the same are hereby segregated and made subject to State taxation only; "provided that nothing herein contained shall prevent any city from levying a tax upon said segregated intangible personal property assessed to the residents therein at a rate not to exceed thirty cents upon the one hundred dollars of assessed valuation thereof; nor to prevent the boards of supervisors of any county from levying a district road tax on all said segregated intangible personal property assessed to the residents in the magisterial district proposed to be taxed for district purposes to be used exclusively for the construction and repair of roads located within the magisterial district in which said levy is laid at a rate not to exceed thirty cents on the one hundred dollars of assessed valuation thereof (but this clause shall not be construed to authorize the board of supervisors of any county to levy such tax against the residents of an incorporated town which maintains its own roads, which town is located within such magisterial district), nor to prevent any incorporated town in this State which is exempt by statute or by the express provisions of its charter from the payment of district road taxes, or which maintains its own roads free of expense to the magisterial district in which it is located from levying and collecting a tax on all said segregated intangible personal property assessed to residents therein at a rate not to exceed thirty cents on the hundred dollars of assessed valuation thereof; except that the capital of merchants shall not be subject to State taxation, but may be taxed locally as prescribed by law; and the shares of stock of banks, banking associations, and other institutions enumerated in section seventeen in schedule "D" of the act aforesaid, which shares of stock shall be taxed as provided by law.

Sec. 2. (As amended by act approved March 22, 1916). The value of all of the real and personal properties mentioned in this act shall be ascertained and determined, and the taxes, local and State, shall be extended on the values thereof in the manner prescribed by law.

Sec. 2-a. On the real estate and personal property, or other taxes assessed or extended for local purposes, and heretofore assessed for State purposes, the commissioners of the revenue shall be paid by the cities, counties or towns not less than the commissions now allowed by law for the assessment of State taxes.

Sec. 2-b. On the real estate, personal property, public service corporations, or other taxes heretofore received by the State but hereafter to be collected for local purposes, the treasurers of cities, counties and towns shall be paid by the cities, counties and towns the same commissions as now allowed by law for the collection of State revenue; provided, that if there is a collector of taxes in any city, of over fifty thousand inhabitants, the said commissions shall not be paid the treasurer of such city on taxes collected by such city collector.

Sec. 3. The provisions of this act shall apply to the assessment and collection of State taxes and local levies for the year nineteen hundred and fifteen, and thereafter until otherwise provided by law.

Sec. 4. Be it further enacted by the General Assembly of Virginia, that an act entitled an act to segregate, for the purposes of taxation, pursuant to section one hundred and sixty-nine of the Constitution of Virginia, the several kinds and classes of property so as to specify and determine upon what subjects State taxes and upon what subjects local taxes may be levied, and to provide for the continuance for the year nineteen hundred and fifteen, of the present State school tax of ten cents on every one hundred dollars of the assessed value of real estate and

tangible personal property, approved February sixteenth, nineteen hundred and fifteen, be and the same is hereby repealed.

Sec. 5. All acts or parts of acts inconsistent with this act are hereby repealed.

**Taxes on lands and lots, ground rents and rents charge.**

On tracts of lands and lots, and the improvements thereon, not exempt from taxation, ground rents and rents charge, there shall be a tax of ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of the State. Segregation Act, approved March fifteenth, nineteen hundred and fifteen.

**Special Tax of Eight Cents on the One Hundred Dollars Valuation. Act March 15, 1918.**

(See copy of act which follows).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, a special tax of eight cents; four-eighths for the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive; three-eighths for the construction or reconstruction of the roads and projects comprised in the State Highway System of public roads; one-eighth for the prevention and eradication of tuberculosis among the people of this State:

On all of the tracts of land and lots and improvements thereon, not exempt from taxation, including rents and rents charge, there shall be a tax of eight cents on every one hundred dollars of the assessed value thereof.

AN ACT to raise revenue for the support of the government and to appropriate money for the construction of roads and projects comprised in "The State Highway System," and to provide for an additional fund for the maintenance of public free schools of primary and grammar grades, from the first to the seventh, inclusive, and to provide for the prevention and eradication of tuberculosis among the people of this State, and to extend the work of the State Board of Health. Approved March 15, 1918.

1. Be it enacted by the General Assembly of Virginia, That the special taxes prescribed by this act be and they hereby are imposed and shall be levied upon the property hereinafter specified, and that the funds arising from such levies be applied as follows: three-eighths to the construction or reconstruction of the roads and projects comprised in the State Highway System, four-eighths to the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive, and one-eighth for the prevention and eradication of tuberculosis among the people of this State, such taxes to be levied and collected on the various classes of property in this State as follows:

2. On all of the tracts of land and lots and improvements thereon, not exempt from taxation, including rents and rents charge, and including the real estate of public service corporations, there shall be a tax of eight cents on every hundred dollars of the assessed value thereof.

3. On all tangible personal property, as described in section six, schedule B, of an act entitled an act to raise revenue for the support of the government and public free schools, and to pay the interest on the

public debt, and to provide a special tax for pensions as authorized by section one hundred and eighty-nine of the Constitution, approved April sixteenth, nineteen hundred and three, as amended, and upon all other tangible property, including the rolling stock of corporations operating railroads by steam, and all tangible personal property of public service corporations, there shall be a tax of eight cents on every hundred dollars of the assessed value thereof.

4. Upon all bonds (except bonds of the United States and of the State of Virginia), notes and other evidences of debt, including bonds of States other than Virginia, bonds of counties, cities and towns located outside of the State of Virginia, bonds of railroad and canal companies and other corporations, bonds of individuals and all demands and claims however evidenced, whether secured by mortgage, deed of trust, judgment or otherwise, or not so secured, there shall be a tax of eight cents on every hundred dollars of the assessed value thereof; and upon the capital of persons, firms and corporations employed in a trade or business not otherwise taxed, upon the value of the principal of personal estate and credits, other than tangible property and money, under the control of a court receiver or commissioner in pursuance of an order, judgment or decree of any court or in the hands or under the control of an executor, administrator, trustee, agent or other fiduciary, and upon the principal of personal estate and credits, other than money, deposited to the credit of any suit and not in the hands of a receiver or other fiduciary, there shall be a tax of eight cents on every hundred dollars of the assessed value thereof, and upon the shares of stock of corporations or joint stock companies, except such corporations and joint stock companies all of whose capital is taxed by this State or which pay a franchise tax in this State, there shall be a tax of eight cents on every hundred dollars of the assessed value thereof.

5. Upon the shares of stock of each bank, banking association, trust or security company there shall be a tax of eight cents upon every hundred dollars of the actual value thereof as determined by the provisions of section seventeen of an act entitled an act to raise revenue for the support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions as authorized by section one hundred and eighty-nine of the Constitution, approved April sixteenth, nineteen hundred and three, as amended.

6. The taxes provided for by this act shall be in addition to any other taxes upon the property upon which these taxes are imposed which are now or may hereafter be provided for by any statutes or acts of the General Assembly.

7. The taxes provided for by this act shall be collected in the same manner as other taxes upon the said property for State purposes are collected, and shall be paid into the State treasury. Three-eighths thereof shall compose and constitute a special fund to be known as the State Highway System Construction Fund, and shall be applied to the construction of the roads and projects comprising the State Highway System, as created and established by an act of the General Assembly of Virginia approved January thirty-first, nineteen hundred and eighteen, and to no other purpose. Warrants for the expenditure of the State Highway Construction Fund shall be issued by the Auditor of Public Accounts upon certificates of the State Highway Commissioner that the parties in whose favor such warrants are proposed to be drawn are entitled thereto and shall be paid by the State Treasurer out of the moneys constituting the said State Highway System Construction Fund. Four-eighths thereof shall compose and constitute a special fund to be applied to the maintenance of the public free schools of the primary and grammar grades, from the first to the seventh grades, inclusive, to secure longer school terms and increased compensation for teachers of such schools, for the equal benefit of all the people of the State, to be ap-

portioned on the basis of school population, the number of children between the ages of seven and twenty years in each school district to be the basis of such apportionment; one-eighth thereof shall compose and constitute a special fund, to be known as the tuberculosis fund, which the Auditor of Public Accounts shall segregate each year in each city and county, respectively, and keep the same separate and subject to the orders of the said State Board of Health, which may draw out such funds for the purposes of this act upon such forms as the said board and the said auditor may prescribe.

8. The said board, so far as available funds will allow, shall make no charge to patients for treatment, accommodation or board, and shall supply suitable clothing to patients, who because of poverty, lack the same.

The funds raised hereunder for tuberculosis from each county or city, as the case may be, shall be primarily charged with the care of the patients from such county or city, respectively, but any excess of funds from any county or city may be used by the board for patients from other counties or cities, preferring first patients from nearby counties or cities.

When and after the said State Board has exhausted the funds available for patients from any county or city, the board of supervisors of such county or the council of such city may supplement the funds available to said State Board of Health for the patients from such county or city.

9. In the event that any county or city may have established and be maintaining its own public sanatorium for the treatment of its tuberculosis citizens and shall desire to have the benefit of the provisions of this act in connection therewith, such county or city may by proper resolution of its board of supervisors or council, as the case may be, turn over such sanatorium to the State Board of Health, to be by it conducted and supported as a State sanatorium under the provisions of this act; provided, the said State Board shall deem such sanatorium suitable for such purposes; and provided, further, the said State Board shall approve as reasonable the terms and conditions upon which such sanatorium is offered for its use.

10. The State Board of Health is hereby authorized, empowered and directed, supplemental to the duties and powers now given it by law, and so soon as the funds raised by this act are available, to provide enlarged and additional State sanatoria, to be located in this State, as the said board may determine, for the care, treatment and instruction of persons, being citizens of this State, having tuberculosis. The board shall provide separate sanatoria for white people and colored people.

11. The board shall prescribe and promulgate reasonable and proper rules and regulations for the reception of patients into such sanatoria under the provisions of this act, but shall prefer indigent patients from the respective counties and cities from which the necessary funds therefor are raised hereunder.

The said State Board of Health may also provide accommodations and treatment, and make reasonable charges therefor at not more than cost, for tuberculosis patients desiring to avail themselves of such facilities.

12. The provisions of this act shall apply to the assessment and collection of the taxes herein provided for for the year nineteen hundred and eighteen and thereafter until otherwise provided.

13. Any surplus to the credit of any fund created by this act which may exist at the end of any fiscal year shall not lapse or revert to the general treasury of the State, but may be used during the next ensuing year for the purpose for which said fund was collected and appropriated, provided that any such surplus remaining to the credit of the tuberculosis fund may be used by the State Board of Health, in

its discretion, either for tuberculosis work or for any other health work that said board may properly do in discharge of the duties imposed upon it by law.

14. The sum of ten thousand dollars from the tuberculosis fund shall be set aside for the use of the State Board of Health in extending general work and educational propoganda, including the employment of additional doctors and nurses, and field maintenance and other necessary activities in promoting this feature of tuberculosis prevention and control.

**AN ACT to raise revenue for the support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions as authorized by section 189 of the Constitution. Approved April 16, 1903.**

1. Be it enacted by the General Assembly of Virginia, That the taxes on persons, property, and incomes for the year commencing the first day of February, nineteen hundred and three, and each year thereafter, and on licenses to transact business shall be as follows:

**Classification of persons and personal property.**

Sec. 3. The taxable subjects shall be classified by schedules as follows—to-wit:

**SCHEDULE A.**

Sec. 4. The classification under schedule A shall be as follows—to-wit:

First. The number of white male inhabitants who have attained the age of twenty-one years, except those pensioned by this State for military services.

Second. The number of colored male inhabitants who have attained the age of twenty-one years, except those pensioned by this State for military services.

**Tax on persons.**

Sec. 5. Upon every male person, classified in schedule A, there shall be a tax of one dollar and fifty cents, of which one dollar shall be for aid of the public free schools, and fifty cents shall be returned and paid into the treasury of the county or city in which it shall have been collected.

**SCHEDULE B.**

Sec. 6. (As amended by act approved March 17, 1910.) The classification under schedule B shall be as follows:

**Tangible personal property.**

- (1) The aggregate number of horses, mules, asses, and jennets, and the value thereof.
- (2) The number of cattle, and the value thereof.
- (3) The number of sheep and goats, and the value thereof.
- (4) The number of hogs, and the value thereof.
- (5) The aggregate number and value of all family carriages, stage coaches, carts, wagons, carry-logs, spring wagons, carryalls, gigs, bug-



gies, sleighs, automobiles, bicycles, and vehicles of like kinds, to either of those enumerated.

(6) The aggregate value of all books and pictures, except so far as the same are exempt by law.

(7) The aggregate value of all tools of mechanics.

(8) The aggregate value of all farming implements.

(9) The aggregate value of all felled timber, railroad ties, telegraph, telephone or electric light poles, piles, mine props, cord wood, hoop-poles, staves, and bark which has been felled for sale by other than the owner of the land upon which it has been felled within twelve months preceding the first day of February of each year.

(10) The number of watches and clocks, and the value thereof.

(11) The aggregate number and value of pianofortes, melodeons, harps, organs, and musical instruments of all kinds.

(12) The aggregate value of all household and kitchen furniture.

(13) The aggregate value of gold and silver plate, plated ware, diamonds, cameos, or other precious stones or precious metals used as ornaments or jewelry, not including such subjects as are embraced in any other number of this schedule.

(14) The aggregate value of grain, tobacco, and other agricultural productions in the hands or possession, legal or constructive, of a purchaser.

(15) The number of boats or water crafts under five tons burthen, used for business or pleasure, and the aggregate value thereof.

(16) The number of all ships, tugboats, barges, boats, or other water crafts of five tons burthen and over, and all other floating property not required to be assessed by the State Corporation Commission, used for business or pleasure, and the aggregate value thereof, with their tackle, rigging, and furniture and all else that pertains to them, or of any share or interest therein, though the said ships, or other water craft, or any of them, may not be, at the time when the assessments are made, in the waters of Virginia.

(17) The aggregate value of all shot-guns, rifles, muskets, and other fire-arms, bowie knives, dirks, and all weapons of a similar kind; provided, that all fire-arms issued by the State to members of volunteer companies, or for purposes of police, shall not be listed for taxation.

(18) The value of all seines, pound nets, fykes, weirs, or other devices for catching fish.

(19) The value of all toll bridges, turnpikes and ferries, except steam ferries, owned and operated by a chartered company.

(20) The value of all poles, wire, switchboards, et cetera, telephone or telegraph instruments, apparatus, et cetera, owned by any person, firm, or association or company (not incorporated).

(21) The aggregate value of all other tangible personal property not specifically enumerated in this or other schedules, and not exempt from taxation; provided, that grain, tobacco, and other agricultural productions in the hands of a producer of the same are hereby declared exempt from taxation as property under this schedule.

#### Taxes on tangible personal property.

Sec. 7. On all personal property mentioned in this schedule there shall be a tax of ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of this State. Segregation Act, approved March 15, 1915.

**Special Tax of Eight Cents on the One Hundred Dollars Valuation. Act  
March 15, 1918.**

(See copy of act printed on page 10).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, a special tax of eight cents; four-eighths for the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive; three-eighths for the construction or reconstruction of the roads and projects comprised in the State Highway System of public roads; one-eighth for the prevention and eradication of tuberculosis among the people of this State:

On all tangible personal property, as described in section six, schedule B. of an act entitled an act to raise revenue for the support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions, as authorized by section one hundred and eighty-nine of the Constitution, approved April sixteenth, nineteen hundred and three, as amended, there shall be a tax of eight cents on every one hundred dollars of the assessed value thereof.

**Intangible personal property. (Personal property in choses in action, et cetera).**

Sec. 8. (As amended by act approved March 6, 1918). The classification under "schedule C" shall be as follows:

First: Bonds (except bonds of the United States), notes and other evidences of debt, including bonds of other States than Virginia, bonds of counties, cities and towns located outside of the State of Virginia, bonds of railroad and canal companies and other corporations, bonds of individuals and all demands and claims, however evidenced, whether secured by mortgage, deed of trust, judgment, or otherwise, or not so secured.

The commissioner shall require each person, natural or artificial, residing in his district, city or town, to make out and deliver to said commissioner a list in detail of the date, amount for which originally given, but not the name of the debtor, the dates and amounts of the credits thereon, the balance due, and the time of payment of all bonds, notes and other evidences of debt owing to such person in excess of one hundred dollars, and a statement of the aggregate amount of all bonds, notes, and other evidences of debt under one hundred dollars each. The Auditor of Public Accounts shall furnish the necessary blanks for such lists and statements to the commissioner of the revenue.

The list and statement shall be signed and sworn to by the taxpayer before the commissioner of the revenue or some notary public, or some person authorized to administer oaths, who shall certify that said list was signed and sworn to before him. The commissioner shall sign the lists and determine the value of the bonds, notes and other evidences of debt therein enumerated, subject to an appeal from his valuation to the circuit, county or corporation court. The said list and statement shall include bonds of railroad and canal companies, bonds of counties, cities, towns, located outside of the State of Virginia, and bonds of other States and corporations, bonds of individuals, and all demands and claims, however evidenced, whether due or not, from debtors residing out of or within the State, city or county, whether secured by a deed of trust or by judgments or not, deducting from the aggregate amount thereof all such bonds, demands or claims not otherwise deducted, owing to others as such principal debtor, and not as a guarantor, endorser or surety; but not deducting any voluntary obliga-

tion nor any money that may be due to others on account of the purchase of securities which are non-taxable; but no bond, demand or claim constituting a part of the capital, as defined in this act of the business done out of this State, or any capital used by any merchant or manufacturer, and taxed under this act shall be included in this section. No credit shall be given for debts due, nor deductions made, unless such taxpayer shall append to said list an inventory showing the persons and address to whom said demands or debts are owing and the amount of each.

The list and statement herein provided for shall be delivered by said commissioner to the clerk of the circuit, county or corporation court of his county or city, who shall file the same in his office, properly labeled, keeping the list for each year separate. If any person, firm or corporation shall, with a view to evade the payment of taxes, fail or refuse to make out and deliver under oath such list and statement as herein provided for of any such bonds, notes or other evidences of debt, then the omitted evidences of debt shall not be recoverable, by action at law or suit in equity in any of the courts of this Commonwealth or by any legal process, or by sale under deed of trust, or otherwise, until they shall have been reported for assessment, and the taxes paid thereon for the years that they should have been paid, with an addition of fifty per centum of the amount of said unpaid taxes; and the failure to make out such list and statement to the said commissioner shall be taken as prima facie evidence of the intention to so evade payment of taxes.

But where in any action at law or suit in equity it is ascertained that there are unpaid taxes and penalties on the evidences of debt sought to be enforced, and the suitor makes affidavit that he is unable to pay these taxes and penalty, but is willing for the same to be paid out of the first recovery on the evidence of debt, the court shall have authority to enter as a part of any judgment or decretal order in said proceedings that the amount of taxes and penalties due and owing shall be paid to the proper officer out of the first collection on said judgment or decree.

Second. All capital of persons, firms and corporations employed in a trade or business not otherwise taxed; and, in case of a corporation when all of such capital is taxed by this State, the shares of its stock in the hands of individual shareholders shall not be further taxed for State purposes. But real estate belonging to such persons, firms and corporations shall not be held to be capital, but shall be listed and taxed as real estate.

Capital as used in the tax laws, shall be defined as follows:

1. The inventory of stock on hand, which shall include all raw materials for use of the business, whether at the place of business, in storage, or elsewhere in the State.
2. The excess of bills and accounts receivable over bills and accounts payable.
3. All machinery and tools not taxed as real estate.
4. Money on hand and on deposit.
5. All other property of any kind whatsoever, including all choses in action, equities, demands and claims.

Capital used or employed in business as above defined shall, wherever the laws of this State require a tax on capital, be taxed at the rate prescribed by law.

Every person, firm and corporation engaged in a business whose capital is subject by the laws of this State to taxation, is hereby required to keep accounts showing the above items, which shall at all times be open to the inspection of the commissioners of the revenue, the examiners of records, local boards of review, and the State advisory board of taxation; and every such person, firm or corporation shall be re-

quired to make a return under oath to the commissioner of revenue, on forms prescribed by the Auditor of Public Accounts, showing the items of capital as above defined, and also the bills and accounts payable which were used as deductions in order to ascertain the amount under section 2 in the above definition of capital and the names, addresses, of the parties to whom said bills and accounts are due, and the various amounts constituting said indebtedness, and shall further certify that such indebtedness was made in the usual course of business of said company, firm or corporation.

Nothing herein shall prevent cities and towns of this Commonwealth from imposing a license tax on merchants, mercantile firms or corporations, based on their purchases, in pursuance of their respective charters, or of the general laws of the State for the government of cities and towns.

Where any person, firm or corporation domiciled and doing business in this State maintains a branch of such business outside of this State, no part of the capital of such person, firm or corporation permanently invested in any such branch of its business, nor any intangible assets, arising from business originating at any such branch and transacted outside of this State, shall be considered as situated in this State for the purpose of taxation or be assessed with taxes in this State—any statutory provisions or rule of construction to the contrary, notwithstanding—it being the intent and purpose of this provision to exact of citizens of this State no higher or greater tax than that exacted of non-residents doing business in this State.

The situs for the taxation of the stock on hand, raw materials for use in business, whether at the place of business, in storage, or elsewhere, and machinery and tools not taxed as real estate, as provided in this schedule, shall be the county or incorporated community in which they are physically located. Which items of capital shall be taxed by such localities as other capital is taxed by localities, at the rate prescribed by law, and not as tangible personal property, and it shall be the duty of the said person, firm or corporation to make returns of such capital, stating the county or city where located, to the commissioner of the revenue at the point in the State wherein the person resides, wherein the principal offices of the partnership or corporation is located in this State; and if any of the said items contained in classes one, three and four in the above definition of capital be located in any county or city, other than in that in which the said return is required to be made then the commissioner of the revenue to whom such return is made shall make two copies thereof and shall forward one copy to the commissioners of the revenue at the points where said property is located, and one copy to the Auditor of Public Accounts, and the commissioners of the revenue receiving same shall enter upon their books such of said property as may be located in their county or city for taxation, as other capital is listed, and shall assess the same as required by section four hundred and ninety-two of chapter twenty-four of the Code of Virginia, as amended.

Provided, however, that whenever any of the items in said clauses 1, 3 and 4 shall be located at a point or points other than that in which the return is made, and whenever any deduction of bills and accounts payable shall be allowed any taxpayer, the entire amount of such bills and accounts payable shall not be deducted from the amount of capital assessed where such return is made, but the same shall be distributed in such ratable proportion as the value of the capital located in such other point or points shall bear to the entire amount of capital assessed against the taxpayer. The commissioner of the revenue to whom the return is made shall certify the proper ratable amount of such deduction to the commissioner of the revenue at such other point or points,

who shall accordingly deduct said amount from the value of the property assessed in his jurisdiction.

In making return of capital in business according to the method defined above return shall be made as of February the first, provided the taxpayer at his option may make return as shown by average of February the first of the current year and August first preceding.

Third: The value of the principal of personal estate and credits other than tangible personal property and money under the control of a court receiver or commissioner, in pursuance of an order, judgment or decree of any court, or in the hands or under the control of an executor, administrator, guardian, trustee, agent, or other fiduciary; and the principal estate and credits other than tangible personal property and money deposited to the credit of any suit and not in the hands of a receiver or other fiduciary.

Fourth: All money other than money used or employed in any trade or business not otherwise taxed on deposit with any bank or other corporation or firm or persons, or in the possession or under control of the owner, whether such money be actually in or out of this State and belonging to a citizen of this State, which shall include certificates of deposit of any bank, banking association, trust or security company; provided, that money as herein defined, shall not be liable to taxation by any of the counties, cities, towns, school districts or other local sub-divisions of this State. All money under the control of a court receiver or commissioner in pursuance of an order, judgment or decree of any court or in the hands or under the control of an executor, administrator, guardian, trustee, agent, or other fiduciary; and all moneys deposited to the credit of any suit, and not in the hands of a receiver or other fiduciary.

Fifth: All shares of stock of corporations or joint stock companies, except such corporations and joint stock companies all of whose capital is taxed by this State, or which pay a franchise tax in this State, and banks, banking associations, trust and security companies, and insurance companies, which are otherwise taxed in this State.

Sixth: All bonds of counties, cities and towns, or other political sub-divisions of this State.

(The provisions of this section are not in force until on and after February 1, 1919, and until February 1, 1919, section 8, as printed in the Tax Laws of 1916, is in force).

**Intangible personal property.** (Taxes on personal property in choses in action, etc.)

Section 9. (As amended by act approved March 20, 1916.) The taxes on intangible personal property shall be as follows:

On all property embraced in classes one, three and five in this schedule, there shall be a tax of sixty-five cents on every hundred dollars of the assessed value thereof, and on all property embraced in class two of this schedule, there shall be a tax of seventy cents on every hundred dollars of the assessed value thereof, which shall be paid into the State treasury and applied to the payment of the expenses of the government. And any city in this State may levy a tax on such property assessed to residents therein at a rate not to exceed thirty cents on the one hundred dollars on the assessed valuation thereof; and the board of supervisors of any county may levy a district road tax on such property assessed to residents in any magisterial district proposed to be taxed for district purposes to be used exclusively for the construction and repair of public roads and bridges located within the magisterial district in which said levy is laid at a rate not to exceed thirty cents on the one hundred dollars of assessed valuation thereof, but this clause shall not be considered to authorize the board of supervisors of any county to levy such

tax against the residents of any incorporated town within such magisterial district which maintains its own roads; and any incorporated town in this State which is exempt by statute or by the express provisions of its charter from the payment of district road taxes, or which maintains its own roads, free of expense to the magisterial district, may levy a tax on such property assessed to residents therein at a rate not to exceed thirty cents on the one hundred dollars of assessed valuation thereof.

On all property embraced in class four in this schedule the tax shall be as provided by law. On all property embraced in class six in this schedule there shall be a tax of thirty-five cents on every one hundred dollars of the assessed value thereof, which shall be paid into the treasury of the State. Provided, however, that from and out of the tax on all such property paid to and retained by the State for the expenses of the State government there shall be set aside ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of this State. Provided, further, however, that in the event any taxpayer shall fail, without just cause shown, to return for taxation any intangible personal property under the provisions of this schedule within the time prescribed by law, and it is ascertained thereafter that any such property has not been returned for taxation, it shall be assessed when discovered, and taxed at the full rate of taxation provided for real estate in this State, which shall include the State rate and the local rates and levies of the county, district, town or city wherein the owner or taxpayer has his legal residence. The provisions of section eight and of this section of this schedule shall apply with equal force to any person or corporation representing in this State business interest that may claim a domicile elsewhere, the intent and purpose being that no non-resident person or corporation, either personally or through any agent, shall transact business here without paying to the State a corresponding tax with that exacted of its own citizens and all bills receivable, obligations or credits and other intangible assets arising from the business done in this State are hereby declared assessable within this State and at the business domicile of said non-resident person or corporation, his or its agent or representative.

**Special Tax of Eight Cents on the One Hundred Dollars Valuation. Act  
March 15, 1918.**

(See copy of act printed on page 10).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, a special tax of eight cents; four-eighths for the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive; three-eighths for the construction or reconstruction of the roads and projects comprised in the State Highway System of public roads; one-eighth for the prevention and eradication of tuberculosis among the people of this State:

On every one hundred dollars of the assessed value of all property embraced in:

Class 1. Upon all bonds (except bonds of the United States and of the State of Virginia), notes and other evidences of debt, including bonds of States other than Virginia, bonds of counties, cities and towns located outside of the State of Virginia, bonds of railroad and canal companies and other corporations, bonds of individuals and all demands and claims, however evidenced, whether secured by mortgage, deed of trust, judgment or otherwise, or not so secured;

Class 2. Upon the capital of persons, firms and corporations employed in a trade or business not otherwise taxed;

Class 3. Upon the value of the principal of personal estate and

credits, other than tangible property and money, under the control of a court receiver or commissioner, in pursuance of an order, judgment or decree of any court or in the hands or under the control of an executor, administrator, trustee, agent or other fiduciary, and upon the principal of personal estate and credits, other than money, deposited to the credit of any suit and not in the hands of a receiver or other fiduciary;

Class 5. Upon the shares of stock of corporations or joint stock companies, except such corporations and joint stock companies all of whose capital is taxed by this State or which pay a franchise tax in this State.

Note: This special tax of 8 cents is not to be assessed upon Class 4, Money; nor upon class 6, Bonds of counties, cities and towns, or other political sub-divisions of this State.

**Virginia corporations doing no business in Virginia—intangible property and income—not taxable.**

AN ACT to amend and re-enact an act entitled an act relating to the situs for taxation of intangible property owned by corporations which do no business in this State, approved March 22, 1916. Approved March 14, 1918.

Whereas, certain corporations have been organized under the laws of Virginia, and it is anticipated that certain others will be organized thereunder, which do no business within this State; and

Whereas, by an act entitled an act relating to the situs for taxation of intangible property owned by corporations which do no business in this State, approved March 22, 1916, it was intended to relieve from both income and ad valorem taxes the intangible property of corporations organized under the laws of this State for any tax year during which such corporations do, or have done prior to the passage of said act no part of their business, within this State; therefore, in order to declare the purpose and intent of said act and to make the same effective in furtherance of the objects of its adoption.

Be it enacted by the General Assembly of Virginia, That no income tax nor ad valorem taxes, State or local, shall be imposed upon the stocks, bonds, investments, capital or other intangible property heretofore or hereafter owned by corporations organized under the laws of this State for any tax year during which such corporations do, or have done prior to the passage of this act, no part of their business within this State; and the mere holding of stockholders' meetings, annual or special, in this State, or the doing of any act or acts in this State now or hereafter required by the laws thereof to be done in this State, shall not be construed as doing any business in this State within the meaning of this act; provided, however, that nothing herein contained is intended to authorize, or shall be construed to authorize any such corporation which has heretofore paid any such income or ad valorem tax upon its intangible property as aforesaid, to recover from the State or any municipal sub-division thereof, the amount of such taxes so paid, and provided, further, that if while any such intangible property is subject to any taxation under the laws of this State, it be assigned or transferred to any such corporation, such property shall continue during the current tax year to be subject to all taxes now or hereafter imposed by law upon such property, just as if such assignment or transfer had not been made. All liens, now or hereafter provided for by law, on property, so assigned or transferred, for taxes during such current tax year, are hereby preserved, and such taxes may be assessed either against the assignor or the assignee, and however assessed may be collected of either by any of the methods now or hereafter provided for by law.

**MONEY.**

The General Assembly by act approved January 29, 1914, segregated for taxation by the State alone "money on deposit with any bank or other corporation or firm or person, or in possession or under the control of the owner whether such money be actually in or out of this State, and belonging to a citizen of this State."

The act is as follows:

AN ACT to provide for the segregation of the tax upon money on deposit, or otherwise, and to make it liable to taxation by the State alone, and to fix the rate of such taxation. Approved January 29, 1914.

1. Be it enacted by the General Assembly of Virginia, That in pursuance of the provisions of section one hundred and sixty-nine of the Constitution of Virginia, money on deposit with any bank or other corporation, or firm or person, or in the possession or under the control of the owner, whether such money be actually in or out of this State and belonging to a citizen of this State, is hereby segregated and made subject of taxation by the State of Virginia only, and shall not be liable to taxation by any of the cities, towns or counties, school districts, and other local sub-divisions of this State.

2. The total rate of such segregated taxation on such money on deposit or otherwise shall be twenty cents on the one hundred dollars, one-half of which shall be applied to the support of the government, and one-half of which shall be applied to the support of the public free schools of the State. The ten cents to be applied to the public free schools shall be and is hereby appropriated as a special fund to the primary or grammar schools of the State.

3. Money belonging to any county, magisterial district, city or town in this Commonwealth is hereby declared to be exempt from taxation and shall not be assessed under this act, nor shall any other money now exempt by law from taxation or which is otherwise taxed be assessed under the provisions of this act.

4. Money in the hands of fiduciaries, which is now required by law to be reported to the commissioners of the revenue by the examiners of record, shall be reported as now required by law and when so reported shall be assessed by the commissioners at the same rate as provided in section two of this act.

**Notes by Auditor Public Accounts for information of taxpayers and commissioners of the revenue.**

Commissioners of the revenue not authorized to assess as money the following:

Money of a person, firm or corporation actively used and employed in business as a merchant, because the money so employed is a part of the merchants' capital and the State instead of taxing a merchant on capital requires the payment of a license tax based on purchases.

Money of a person, firm or corporation engaged in the business of manufacturing, because the money so employed is a part of the capital of the manufacturer and is required by law to be assessed as capital.

Money belonging to any railroad, canal, telephone, telegraph, water, heat, light, power, express or steamboat corporation, because money belonging to such corporations is assessable by the State Corporation Commission.

Money deposited in any national or State bank, security or trust



company which is the property of another national bank, State bank, trust or security company, because such money is a part of the capital of the bank, trust or security company making the deposit, and their capital is not taxable, because in lieu of taxing the capital the State imposes a tax on the shares of stock owned by their stockholders.

Money belonging to the United States government, State of Virginia, any county, magisterial district, city or town in this State, because all such money is exempt from taxation.

The provisions of this act require the assessment of money owned by a taxpayer of this State even though it is out of this State on deposit or in the custody of a person, firm, bank or other corporation outside of this State. If the money is a loan evidenced by a bond, note, due bill or other evidence of debt, then such bond, note, bill or other evidence of debt, if owned by a taxpayer of this State, must not be assessed as money under act of January 29th, 1914, but must be assessed as bonds, notes, etc., are assessed under section eight of the tax laws, at sixty-five cents on the one hundred dollars valuation for State purposes and with county, district, town and city levies imposed thereon.

#### SCHEDULE D.

##### Tax on income.

Sec. 10. (As amended by act approved March 14, 1918.) The classification under schedule D providing for the taxation of income shall be as follows, to-wit:

The aggregate amount of income of each person and corporation residing or doing business in this State, whether received or due but not received within the year next preceding the first of January in each year, subject to the deductions and exemptions hereinafter recited.

The terms "person" and "corporation" as used in this act are hereby defined as follows:

(a) The term "person" shall mean and include any individual, firm or co-partnership.

(b) The term "corporation" shall mean and include every incorporated company, every joint stock company, and every association having capital stock represented by shares or certificates of stock, organized for profit.

The term "income" as used in this act shall include:

(a) All rents, including ground rents and rents charge, salaries, wages, fees or compensation of whatever kind from professions, vocations or other services.

(b) All interest upon notes, bonds or other evidences of debt of every description, including those of other States or other countries (except bonds of this State and bonds of the United States), of any corporation, company, partnership, firm or individual, all dividends derived from stock or other evidences of ownership or interest in property, but not including dividends paid in stock; all royalties derived from mines, patents, copyrights, or the possession or use of franchises or legalized privileges of any kind; and all annuities from invested funds or trusts; provided, that the proceeds of life insurance policies paid upon the death of the person insured or payments made by or credited to the insured on life insurance, endowment or annuity contracts, upon the return thereof to the insured at the maturity of the term mentioned in the contract or upon surrender of contract, shall not be included as income.

(c) All profits derived from the transaction of business or from the sale of real or personal estate.

(d) The amount of sales of live stock and meat of all kinds, less the actual purchase price of live stock the sales of which are reported as income.

(e) The amount of sales of wood, butter, cheese, hay, tobacco, grain and other vegetables and agricultural productions during the preceding year, whether the same was grown during the preceding year or not, less all sums paid for labor, fences, feed, fertilizers, and seed purchased and used upon the land upon which the vegetables and agricultural productions were grown or produced, and the rent of such land paid by said person, if he be not the owner thereof.

(f) All other gains and profits derived from any source whatever.

There shall be exempt from taxation under this schedule income as follows:

(a) To an individual income up to and including the sum of twelve hundred dollars.

(b) To husband and wife living together income up to and including the sum of eighteen hundred dollars.

(c) For each additional person who is actually supported by and entirely dependent upon the taxpayer for support, the sum of two hundred dollars.

(d) In computing said exemptions and the amounts of taxes payable by persons residing together as members of a family, the income of the wife and the income of each child under twenty-one years of age shall be added to that of the husband or father, or if he be not living, to that of the head of the family, and assessed to him. The taxes levied thereon shall be payable by such husband or head of the family, but if not paid by him may be enforced against any person whose income is included in the assessment.

(e) Salaries, wages and other compensation received from the United States by officials or employees thereof.

(f) Pensions received from the United States or from the State of Virginia.

(g) Income received by the United States, the State of Virginia or any political sub-division thereof.

(h) The value of property acquired by gift within the year not exceeding the sum of one thousand dollars.

(i) All inheritances, devises and bequests received during the year which are subject to the inheritance tax laws of this State and have actually been assessed under such laws, but income received from such inheritances, devises and bequests shall be assessed under the provisions of this schedule.

Persons and corporations in reporting income for purposes of taxation shall be allowed the following deductions:

(a) Payments made within the year for salaries of officers, wages of employees and a reasonable allowance for services of co-partners or members of a firm actually rendered in producing such income, but no deduction shall be made for any amount paid for personal services unless there be reported the name and address and amount paid each such officer, employee or co-partner residing within the State to whom the sum of one thousand dollars or more shall have been paid during the assessment year.

(b) The necessary expenses actually paid within the year in carrying on the profession, occupation or business from which the income is derived, not including personal living or family expenses.

(c) A reasonable annual allowance for depreciation by use, wear, tear and obsolescence of the property from which the income is derived, on the basis of its cost in cash or the equivalent of cash; but no deduction shall be made for any amount of expenses of restoring property or making good the exhaustion thereof for which an allowance is or has been made; and no deductions shall be allowed for any amount

paid for books, tools, instruments, machinery, appliances, furniture or fixtures, buildings, permanent improvements or betterments, or other taxable property purchased, whether used in connection with the business or not.

(d) Losses of property actually sustained during the year and not compensated for by insurance or otherwise.

(e) Debts due to the taxpayer actually ascertained to be worthless and actually charged off within the year, provided same are listed showing amounts, when due, and names of debtors.

(f) Sums paid by the taxpayer within the year for taxes imposed by any State of this Union or possession thereof, upon the property, profession, occupation or business from which the income hereby taxed is derived; but not including assessments for local improvements or inheritance taxes wherever imposed.

(g) Dividends or profits received from stock or an interest in any corporation or co-partnership the income of which shall have been assessed under the provisions of this act, provided, that when only part of the income of any corporation or co-partnership shall have been assessed under this act only a corresponding part of the dividends or profits received therefrom shall be deducted.

(h) All interest paid within the year on existing indebtedness; provided that the amount so deducted by any corporation or co-partnership shall not exceed one-half of the sum of its interest-bearing indebtedness and its paid up capital stock outstanding at the close of the year, or if no capital stock, the amount shall not exceed the sum of its net worth and one-half of its interest-bearing indebtedness as both stood at the close of the year; the actual amount paid during the year for repairs to and maintenance of buildings the rent of which is reported as income, and all fire, tornado and casualty insurance premiums on property in this State due and paid during the year.

(i) No deduction shall be made for expenses chargeable to residence property occupied by its owner, nor for the depreciation thereof, and the annual value of estimated rental thereof shall not be included in the income subject to taxation.

Persons and corporations doing a part of their business within the State and a part without the State, and having offices or other regular places of business both within and without the State, shall be taxed only upon such income as is derived from business transacted and property located within the State, which may be determined by an allocation and separate accounting for such income when the books of such person or corporation show income realized from such transactions and property located within the State; otherwise such income shall be apportioned and determined as follows

The gross business in dollars, of the person or corporation in the State, including the business of production measured by cost of production and the business of distribution or sales measured by the value of gross sales less the cost of production for the year ending December thirty-first, shall be added to the book value of the gross assets on the first day of January of the year for which return is being made, employed in the business within this State (with no deduction on account of any encumbrance thereon). The sum so obtained shall be the numerator of a fraction of which the denominator shall consist of the total gross business, as above defined, of the person or corporation both within and without the State, added to the total book value of the gross assets on the day last aforesaid, wherever employed in business (with no deduction on account of any encumbrance thereon). The proportion of the entire gross income of such person or corporation which is represented by the fraction so obtained shall be the gross income of such person or corporation returnable for taxation in this State, subject only to the exemptions and deductions hereinbefore provided for.

Guardians, trustees, executors, administrators, committees, agents, receivers, curators, conservators, and all persons or corporations acting in any fiduciary capacity, hereinafter called fiduciaries, shall make and render a verified list or return of the amount of income of every person for whom they act, subject to this tax, coming into their custody or control and management, and be subject to all of the provisions of this section which apply to individuals; provided that no deduction or exemption shall be allowed which has been otherwise claimed by or for any person for whom they act.

When the return of income has been made by a fiduciary according to the provisions of this section and the tax on same has been paid or withheld such income shall not be again taxed under this schedule when it is distributed or paid to the beneficiaries.

The Auditor of Public Accounts shall prepare and furnish to the commissioner of the revenue necessary forms of interrogatories for the assessment of the income tax, separate and distinct from other forms of interrogatories.

In entering the income tax returns for each year, the commissioners of the revenue shall not use for such entry the property book, or any other public record book but shall use a special book, which shall be furnished by the Auditor of Public Accounts, and such book and the return blanks containing the statements of incomes shall be kept safely by the commissioners under lock and key except when in their personal possession, and shall not be inspected by any person not officially entitled to inspect them, and the commissioner shall not give to any person, except some other officer authorized by law, or by special order of a court of competent jurisdiction to receive the same, any information regarding such returns.

The treasurers of the several counties and cities of the State, and the Auditor of Public Accounts shall keep under lock and key all lists of individuals paying the tax upon incomes and shall not permit the same to be inspected, except by tax officers of this State; provided, that in the event the United States government, or any other State, allows this State's officials to examine its income tax returns, then this State shall allow an inspection of its income tax returns by proper officials of the United States government, or such other State, whose official duties require them to make such inspection; nor shall they give any information to any person other than those hereinbefore enumerated except in obedience to a decree or order of a court of competent jurisdiction.

Sec. 11. (As amended by act approved March 14, 1918). On income, as defined in this schedule, the tax shall be one per centum, and no city, town or county shall levy or assess any tax on income for municipal or county purposes, and any provision of any city or town charter in conflict with this act is hereby repealed; provided nothing herein contained shall be construed as imposing an income tax on any part of the receipts of any public service corporations which are now subject to a State franchise tax upon such receipts, or on an insurance companies which may pay a State license tax on gross premiums, or on State and national banks, banking associations, trust and security companies, or on religious, educational, benevolent, and other corporations or associations of individuals not organized or conducted for pecuniary profit.

(The provisions of sections 10 and 11, as amended, apply to the assessment and collection of the State income tax for the year nineteen hundred and nineteen and thereafter until otherwise provided.)

**Deduction from income for legally adopted child.**

AN ACT to provide that where deductions are allowed by law in the assessment of income or other taxes on account of an unmarried child or children of the person assessed, the same allowances shall be made in the case of a child or children legally adopted as for natural children. Approved March 22, 1916.

Be it enacted by the General Assembly of Virginia, That where deductions are allowed by law in the assessment of income or other taxes on account of an unmarried child or children of the person assessed, the same allowances shall be made in the case of a child or children legally adopted as for natural children, and this act shall apply to the assessments for the year nineteen hundred and sixteen.

**Returns and assessments of income not to be made public; to be kept under lock and key.**

AN ACT to prevent undue publicity of income tax returns. Approved March 24, 1916.

1. Be it enacted by the General Assembly of Virginia, That in entering the income tax returns for the year nineteen hundred and sixteen and every subsequent year, the commissioners of the revenue shall not use for such entry the property book, or any other public record book but shall use a special book, which shall be furnished by the Auditor of Public Accounts, and such book and the return blanks containing statements of incomes shall be safely kept by the commissioners under lock and key except when in their personal possession, and shall not be inspected by any person not officially entitled to inspect them, and the commissioner shall not give to any person, except some other officer authorized by law, or by special order of a court of competent jurisdiction to receive the same, any information regarding such returns.

2. The treasurer of the several counties and cities of the State, and the Auditor of Public Accounts shall keep under lock and key all lists of individuals paying the tax upon incomes and shall not permit the same to be inspected, except by officers of the State or of the United States; provided, that in the event the United States government allows this State's officials to examine its income tax returns, then this State shall allow an inspection of its income tax returns by proper officials of the United States government, whose official duties require them to make such inspection; nor shall they give any information to any other persons than those hereinbefore enumerated except in obedience to a court of competent jurisdiction.

3. All acts and parts of acts inconsistent with this act are hereby repealed.

4. An emergency existing by reason of the approaching assessment of income taxes, affecting the privacy of same as herein provided for, this act shall be in force from its passage.

**ON BUSINESS AND OTHER SUBJECTS.****Tax on wills and administrations.**

Sec. 12. (As amended by act approved March 25, 1914). On the probate of every will or grant of administration, not exempt by law, there shall be a tax of one dollar, where the estate, real or personal or mixed, passing by such will or by intestacy of the decedent, shall not exceed one thousand dollars, and for every additional one hundred dollars,

or fraction of one hundred, an additional tax of ten cents; and no one shall be permitted to qualify and act as executor or administrator until said tax shall have been paid, and should it thereafter appear that on the probate of said will or grant of administration the estate has been undervalued, the commissioner of accounts before whom the appraisement is directed to be filed, shall report such fact to the court, whereupon the said tax shall forthwith be paid to the clerk of the court in which said will was admitted to probate or letters of administration granted, and said estate shall not be distributed until such inventory has been filed and the tax paid.

When an estate is committed to a sheriff to be administered, he shall be required to pay said tax as soon as sufficient assets of said estate shall have come into his hands; provided, that said tax shall be charged only upon the value of such estate—real, personal, or mixed—the legal situs of which for taxation was in Virginia during the lifetime of decedent.

(5. Provided, that when a qualification of a personal representative of a Confederate pensioner is had for the sole purpose of obtaining from the State treasury the sum allowed to defray the funeral expenses of such deceased Confederate pensioner, then, and in that event, such grant of administration shall be exempt from the tax imposed thereon by section twelve of the tax law. Act February 28, 1918, pension law, Acts 1918, page 146).

18. That no fees or other compensation shall be charged or rendered by any clerk, attorney, officer, or other person for any service rendered to any applicant under the provisions of Act February 28, 1918, pension law, Acts 1918, page 152.

(Read act which follows).

**When court may, in its discretion, allow personal representative and guardian to qualify without tax or court costs upon qualification.**

AN ACT to allow personal representatives and guardians of estates of \$100.00 or less, in the discretion of the court, to qualify by giving bond without surety, and to provide that upon the qualification of a personal representative of an estate of a decedent, of \$100.00 or less in value, no tax or court cost shall be charged upon such qualification. Approved March 16, 1918.

Be it enacted by the General Assembly of Virginia, that the several courts in this State, having jurisdiction to appoint personal representatives and guardians may, in their discretion, where the amount coming into the hands or possession of the personal representative or guardian does not exceed one hundred dollars, allow such personal representatives and guardians to qualify by giving bond without surety, and on estates of decedents, of one hundred dollars or less in value, there shall be no tax or court cost upon such qualification.

(This act in force on and after June 21, 1918).

#### **Tax on deeds.**

Sec. 13. (As amended by act approved March 17, 1910). On every deed, except a deed exempt from taxation by law, which is admitted to record, the tax shall be fifty cents where the consideration of the deed or the actual value of the property conveyed is three hundred dollars or less, where the consideration of the deed or the actual value of the property conveyed is over three hundred dollars and does not exceed one thousand dollars the tax shall be one dollar; where the consideration of the deed or the actual value of the property conveyed exceeds one thousand dollars there shall be paid ten cents additional on every hundred

dollars or fraction thereof of such consideration or actual value; on deeds of trust or mortgages the tax shall be upon the amount of bonds or other obligations secured thereby. On deeds of trust or mortgages upon the works and property of a railroad or other internal improvement company, lying partly in this State and partly in another State, the tax shall be upon such proportion of the amount of bonds or other obligations secured thereby as the number of miles of the line of such company in this State bears to the whole number of miles of the line of such company conveyed by such deed; the tax on a deed of release shall be fifty cents; the tax on any deed of partition among joint tenants, tenants in common or co-partners, shall be fifty cents. The tax on every deed, contract or agreement shall be determined and be collected by the clerk in whose office it is first offered for recordation and may thereafter be recorded in the office of any other clerk without the payment of any tax.

On every contract relating to real or personal property, except as hereinafter provided, which is admitted to record, the tax shall be fifty cents where the consideration or value contracted for is three hundred dollars or less; where the consideration or value contracted for is over three hundred dollars, and does not exceed one thousand dollars the tax shall be one dollar; where the consideration or value contracted for exceeds one thousand dollars there shall be paid ten cents additional on every hundred dollars or fraction thereof of such consideration or value contracted for.

On every contract or agreement relating to the sale of rolling stock or equipment (whether the title is reserved in the vendor or not), with a railroad corporation, or other corporation or with a person, firm, or company, admitted to record, the tax shall be ten cents on every hundred dollars or fraction thereof of the amount contracted for in such contract or agreement, except in the case of a railroad corporation lying partly in this State and partly in another State, in which case the tax shall be upon such proportion of the amount contracted for as the number of miles of the line of such railroad corporation in this State bears to the whole number of miles of line of such railroad corporation.

Any deed, contract, or will may be recorded in the same clerk's office when the record containing such deed, contract, or will, has been destroyed by fire or otherwise, free of tax.

#### **Deeds, wills, etc., not to be admitted to record until tax is paid.**

Code Sec. 590. No deed or contract shall be admitted to record, except a deed conveying land as a site for a school house or church), no will shall be admitted to probate; and there shall be no grant of administration on the estate of any decedent, until the tax on such deed or contract, will or grant, is paid to the clerk.

#### **Deeds conveying lands to the United States not taxable.**

Code Sec. 19. (As amended by Acts 1910, p. 18). Land acquired by the United States exempt from taxation. The tracts, pieces or parcels of land acquired by the United States under the provisions of this chapter, or otherwise acquired for the purposes of the United States government, shall be exempt from all State, county and municipal taxation, so long as the United States shall be and remain the owners thereof, and the United States shall be exempt from any and all tax on deeds by which they acquire lands for public purposes.

#### **Tax on suits.**

14. When any original suit, whether commenced by writ or notice, ejectment or attachment, other than a summons to answer a sugges-

tion, or other action, except a suit in chancery, is commenced in a county, circuit or corporation court, and in every case of removal or appeal of a cause from a justice's court to the county, circuit or corporation court, or upon any appeal from the decision of the board of supervisors of a county, or of an attachment issued by a justice and returnable to the county or circuit court, there shall be a tax thereon, if the amount of the debt or demand for damages shall not exceed five hundred dollars, of one dollar; and when the debt or demand for damages exceeds five hundred dollars, there shall be an additional tax of ten cents for every hundred dollars, or fraction of one hundred dollars, of such debt or demand in excess of five hundred dollars; provided, that in all suits the plaintiff or his attorney may endorse upon his writ or notice the real amount claimed in his action, and the tax upon the said suit shall be fixed with reference to the amount so claimed.

Second. Upon every appeal, writ of error, or supersedeas in a circuit court, except as otherwise provided, there shall be a tax of three dollars; and on every appeal, writ of error, or supersedeas in the Supreme Courts of Appeals, there shall be a tax of six dollars; which, if not paid within thirty days from the granting of such appeal, the said appeal shall be dismissed.

Third. Upon every chancery suit, originating either in a corporation or circuit court, there shall be a tax of one dollar and fifty cents.

Fourth. Upon every writ of mandamus sued out of any court there shall be a tax of three dollars.

15. No clerk shall issue any writ, or docket any removed or appealed warrant, or any notice mentioned in the fourteenth section, or record any deed or will or grant any letter or certificate of administration, until the tax thereon shall be paid.

#### Tax on suits and seals; to whom paid.

Code Sec. 588. The taxes on suits or other judicial proceedings shall be paid to the clerks of the courts, respectively, in which such suits are brought or proceedings had. The tax on the seal of the State shall be paid to the Secretary of the Commonwealth.

#### Record and report of taxes and public moneys collected by clerks of courts.

AN ACT to amend and re-enact an act approved March 3, 1898, entitled an act to prescribe the mode in which clerks of courts shall keep a record of all taxes and other public moneys collected by them, and to require them to pay the same into the treasury, as amended by an act approved March 27, 1914; and to require the clerk in connection therewith, to keep a record of fees received. Approved March 27, 1918.

1. Be it enacted by the General Assembly of Virginia, That an act approved March third, eighteen hundred and ninety-eight, entitled an act to prescribe the mode in which clerks of courts shall keep a record of all taxes and other public moneys collected by them, and to require them to pay the same into the treasury, as amended by an act approved March twenty-seventh, nineteen hundred and fourteen, be amended and re-enacted so as to read as follows:

Section 1. The Auditor of Public Accounts be, and he hereby is, directed to adopt, and to furnish to the clerk of each court of record in the Commonwealth at cost to the State, the books, sheets and forms comprising the system of accounting known as the Waring System, in which shall be entered all taxes and other money belonging to the Com-



monwealth, together with all fees collected, or which should be collected by said clerk, which books and sheets shall be a permanent record of the court of which he is clerk. There shall be shown on and in appropriate sheets and columns the taxes received by the clerk upon subjects which he is authorized and directed by law to collect the tax, and in separate columns the fees received by him upon such subjects, together with all other fees, commissions, salaries and allowances received, or which should have been received by him, and the proper summaries, expenses and other items in connection therewith.

The system so provided, shall embrace and include, and be in lieu of the book required by section two, of chapter three hundred and fifty-two of the Acts of the General Assembly of Virginia, session of nineteen hundred and fourteen, approved March twenty-seventh, nineteen hundred and fourteen, in so far as the same applies to clerks of courts, and the Auditor of Public Accounts shall prescribe the method of making the entries and keeping the record herein provided for.

Section 2. It shall be the duty of the clerk at the time he collects or is required by statute to collect any public money to enter the same upon said record, together with the fees received in connection therewith and to also enter therein all other fees, commissions, salaries and allowances received, or which should have been received by him.

Section 3. It shall be the duty of the court to designate one of the commissioners of the court whose duty it shall be, on the first day of each month to examine said record of taxes received, or which should have been received, and compare the entries therein made during the preceding month with the other records of the court and clerk's office, and having found the same correct, to certify that fact in the proper place upon the tabulated sheet prepared for the purpose, stating in the certificate the aggregate amount of money due by the clerk for taxes collected, or which should have been collected by him; and the court shall allow the commissioner designated, compensation at the rate of two dollars and fifty cents per day, payable out of the State treasury, upon a sworn statement approved and allowed by the court and certified to the Auditor of Public Accounts, for the services required of him by this act.

Section 4. It shall be the duty of each clerk, on the twenty-eighth day of February, and the thirty-first day of August, to make out a statement, upon forms prepared by the Auditor of Public Accounts, of all taxes and other money belonging to the Commonwealth, collected, or which should have been collected, by him during the preceding six months, which statement having been, by the commissioner designated in the manner provided for in section three of this act, compared with the said record shall be signed by said commissioner and said clerk, and be sent by said clerk to the Auditor of Public Accounts, and the clerk shall, on or before the fifteenth day of March, and on or before the fifteenth day of September, pay into the treasury the amount of taxes collected by him, or which should have been collected by him, after deducting a commission of five per centum thereon; provided, the aggregate amount collected, or which should have been collected, does not exceed for the six months collections reported the sum of twenty-five thousand dollars, but should the amount exceed twenty-five thousand dollars, then the clerk shall deduct on the amount in excess of twenty-five thousand dollars, three per centum commission.

Section 5. The provisions of this act shall not be construed to set aside the law requiring the clerk of any court, when he has five hundred dollars in his hands belonging to the State, to remit the same to the Auditor of Public Accounts for payment into the State treasury.

2. The Auditor of Public Accounts shall cover into the State treasury all moneys received by him for furnishing said books and sheets to the respective clerks of the courts of the Commonwealth, and the Public

Printer is directed to let by competitive bidding, the contract for furnishing the stationery, binders, ruling and printing, necessary to carry out the purposes of this act, which contract shall be separate from, and independent of, all contracts for general printing made by him.

3. The system of accounting in effect at the time of the passage of this act shall continue in force until the thirty-first day of December, nineteen hundred and eighteen, but in all other respects this act shall be in full force and effect from and after ninety days from its passage.

4. Any act or any part of any act in conflict with this act is hereby repealed.

**Every clerk of court to remit to Auditor of Public Accounts when he has \$500.00 belonging to the Commonwealth.**

AN ACT to amend and re-enact an act approved February 24, 1890, entitled an act to require the clerk of any circuit, county, or corporation court to remit to the Auditor whenever funds due the State in their hands shall amount to five hundred dollars. Approved March 27, 1914.

1. Be it enacted by the General Assembly of Virginia, That an act approved February twenty-fourth, eighteen hundred and ninety, entitled an act to require the clerk of any circuit, county, or corporation court to remit to the Auditor whenever funds due the State in their hands shall amount to five hundred dollars, be amended and re-enacted so as to read as follows:

Every clerk of any court whenever the amount of funds in his hands due the Commonwealth shall amount to five hundred dollars, shall remit same to the Auditor of Public Accounts by certified check made payable to the order of the State Treasurer, or as otherwise provided by law, such payment to be credited to him and allowed him in the settlements he is required by law to make with the Auditor of Public Accounts. Any clerk failing to comply with the provisions of this act shall be liable to a fine of fifty dollars for each offense to be recovered by a motion in the circuit court of the city of Richmond, made by the Attorney General of the State, at the request of the Auditor of Public Accounts.

2. Because this bill affects the revenue of the State, an emergency exists, therefore this act shall be in force from its passage.

**When clerk to be suspended by court or by judge in vacation.**

Code Sec. 786a, paragraph 4. If it appear that any clerk or other officer of any court of any county or city, charged with the collection of public moneys, has failed for 30 days to report and pay over, as required by law, to the Auditor or any proper person authorized by law to receive the same, any funds collected by such clerk or other officer, then said court shall in like manner and after service of rule, as prescribed by section three of this act, suspend said clerk or other officer until such settlement and payment have been made by such clerk or other officer; and if said court, or the judge thereof, in vacation, deem it necessary, it shall appoint some competent person in like manner to discharge the duties of such clerk or other officer until settlement and payment as aforesaid.

**Tax on seals.**

16. When the seal of the State, of a court, or notary public is affixed to any paper, except in the cases exempted by law, the tax shall be as follows: For the seal of the State, two dollars, and for the seal of a court or notary, one dollar, and herein shall be included a tax on a scroll or

any impression on paper in the place of a seal, or having the force and effect of a seal, and the said tax, except in the case of the seal of the State, shall be collected and paid in the following manner:

All seals taxable under this act, except the seal of the State, are hereby declared illegal and of no effect, and shall not be received or accepted as a legal notarial or court seal in any court of the State, unless the same shall be superimposed upon an adhesive stamp in such manner as to cancel said stamp which adhesive stamp shall be supplied in the manner and form hereinafter provided for.

It shall be the duty of the Auditor of Public Accounts, by and with the advice of the Attorney General and the Treasurer of the State to cause to be prepared suitable adhesive stamps, of such size and design as may be best adapted to the purpose, and to furnish the same to the treasurer and county clerk of each county and the treasurer of each city in the State in such quantities as may be necessary, charging the said treasurers and clerks on the books of his office with said stamps at the rate of one dollar each.

The several county and city treasurers and county clerks shall be held accountable under their official bonds for all such stamps so furnished them in the same manner as they are now held accountable for State moneys or other property coming into their hands.

It shall be the duty of the said county and city treasurers and county clerks at all times to keep on hand a supply of said stamps and to sell the same to any person wishing to purchase them, charging therefor the sum of one dollar each, and for such service the several county and city treasurers and county clerks shall receive a commission of five per centum on all stamps sold.

The treasurer of each county and city and county clerks shall report annually, on the first day of July, to the Auditor of Public Accounts, the number of adhesive stamps sold by him during the preceding twelve months, and shall at once pay into the treasury the money received for the same, less his commission.

All mutilated or unused stamps may be returned to the Auditor of Public Accounts under such regulations as he may provide, and when so returned, proper credit shall be given on the books of his office.

In all cases, in which no tax is required by law, the officer affixing the seal shall certify that it is a case in which, by the laws of Virginia, no tax is required upon the seal so affixed by him.

In any case in which a tax is required upon a seal, and the officer affixing the same shall fail to use the adhesive stamp herein provided for, or shall make a false certificate that no tax is required, he shall be guilty of a misdemeanor, and shall be punished by a fine of twenty dollars for each offense, which shall be recovered and paid as are other fines due the Commonwealth; and any person who makes, or knowing the same to be false or counterfeit, sells, uses, or has in his possession any false or counterfeit stamps or die for printing or making the same, which is in imitation of or purports to be a lawful stamp or die, or who knowingly procures the same to be done, shall for each offense be deemed guilty of a felony, and shall be imprisoned in the State penitentiary for a period of not less than one, nor more than five years.

#### **When no tax on seals to be charged.**

Code Sec. 589. No tax shall be charged when a seal is annexed to any paper or document to be used in obtaining the benefit of a pension, revolutionary claim, money due on account of military services or land bounty, under any act of Congress, or under a law of this or any other State, or when a seal is annexed by a notary to an affidavit or deposition.

**Tax on banks, banking associations, trust and security companies.**

Sec. 17. (As amended by act approved March 18, 1915.) No tax shall be assessed upon the capital of any bank or banking association organized under the authority of this State or of the United States, nor upon capital of any trust or security company chartered by this State, but the stockholders in such banks, banking associations, trust and security companies shall be assessed and taxed on their shares of stock therein. Each bank, banking association, trust and security company aforesaid, on the first day of February in each year, shall make up and return to the commissioner of the revenue of the county, city or town, or district in which said bank, banking association, trust or security company is located, a report in which shall be given the names and residences of all its stockholders, the number and actual value of the shares of stock held by each stockholder. From the total value of the shares of stock of any such bank, banking association, trust or security company, which shall be ascertained by adding together its capital, surplus and undivided profits, there shall be deducted the assessed value of its real estate otherwise taxed in this State or if the title to the building in which any such bank, banking association, trust or security company does its business, and the land on which it stands, is held in the name of a separate corporation, in which such bank, banking association, trust or security company owns all or a majority of the stock, and such real estate be otherwise taxed in this State, then there shall be deducted from the value of the shares of stock of such bank such proportion of the assessed value of said real estate as the stock it owns in such holding corporation bears to the whole issue of stock in such corporation; and the actual value of each share of stock shall be its proportion of the remainder. The owners of the shares of stock of such bank, banking associations, trust or security companies, shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever; provided, that it is declared to be the purpose and intent of this section that when the affairs of any such bank or banking association, or trust or security company are being wound up under the provisions of an act approved March fifteenth, nineteen hundred and twelve, being chapter three hundred and forty-four of the Acts of Assembly of nineteen hundred and twelve, entitled an act to amend and re-enact section one thousand one hundred and sixty-nine of the Code of Virginia as heretofore amended, the assets of such bank or banking association or trust or security company so being wound up shall continue to be and constitute the capital of such bank or banking association or trust or security company and that no tax shall be assessed thereon as such capital.

Returns of such assets as of February first of each year shall be made up by those having actual custody or control thereof as the same is held and the commissioner of the revenue shall assess the tax thereon against those holding said funds at the rate provided for the taxation of money, and said assessment shall as to such funds be in lieu of all taxes against those beneficially interested therein, but if any surplus shall remain after payment of depositors and creditors in full, such surplus, together with the names and residences of the stockholders and the number of shares owned by them, respectively, shall then be reported by the liquidating officer to the commissioner of the revenue who shall ascertain the fair market value of such surplus assets and assess against each stockholder in such bank or banking association, or trust or security company, for each year for which no tax on stock has been paid, a proportionate tax on said surplus at the rate and for the purposes prescribed in section eighteen of this act; and such tax shall be paid by the liquidating officer into the treasury before any distribution of such surplus to stockholders.

Sec. 18. (As amended by act approved March 20, 1918). It shall be the duty of the commissioner of the revenue of each city of the State, as soon as he receives such report, to assess upon each stockholder upon such actual value of the shares of stock owned by him, a tax to be levied by the city council or other governing bodies thereof not exceeding one dollar and twenty-five cents on every one hundred dollars of actual value thereof; provided, that such city council or other governing body may, in its discretion, direct said commissioners of the revenue to deduct from the value of such shares of stock of such bank, for the purposes of local taxation only, the value of any municipal bonds of that particular municipality held by such bank. The word "banks" for the purposes of this act shall be so construed to include banks, banking associations, trust and security companies.

It shall likewise be the duty of the commissioners of the revenue in the several counties of the State to assess upon each stockholder a tax to be levied by the board of supervisors or other governing body of not exceeding one dollar and twenty-five cents on every one hundred dollars of actual value thereof, for county and district and district school purposes, except upon the stock of banks located in incorporated towns in which case the rate shall not exceed twenty-five cents for such purposes; provided the sum to be derived from any such district levy shall be expended by said board only in those districts wherein such bank or banks are located.

And it shall be the duty of the commissioners of the revenue or other assessing officers of the several incorporated towns in which such bank or banks are located to assess upon each stockholder, a tax, to be levied by the council or other governing body thereof, of not exceeding one dollar on every one hundred dollars of actual value thereof for town purposes. Provided, that such boards of supervisors and councils of towns or other governing bodies may, in their discretion, direct such commissioners of the revenue to deduct from the value of such shares of stock of such bank for purposes of local taxation only, the value of any county or town bonds of said county or town, held by such bank; provided, that any incorporated town which does not constitute a separate school district, shall appropriate not less than fifty per centum of the fund derived from said taxes, and may appropriate the whole thereof to be used for school purposes in the school district in which said town is located.

The said tax shall be in lieu of all other taxes whatsoever for State, county or local purposes upon the said shares of stock. In pursuance of the provisions of section one hundred and sixty-nine of the Constitution of Virginia, all shares of stock in such banks are hereby segregated, set apart, and made subject to taxation only by the counties, cities and towns of this State; except to the extent of any State tax which may be imposed upon such shares of stock along with other property; and except that there shall be and there is hereby imposed a tax of ten cents on each one hundred dollars of the actual value of such stock, which shall be applied to the support of the public free schools of the State and to be apportioned on a basis of school population.

The commissioners of the revenue shall make out three assessment lists, give one to the bank, banking association, trust or security company, send one to the Auditor of Public Accounts, and retain one. The assessment list so delivered to said bank, banking association, trust or security company shall be notice to the bank, banking association, trust or security company of the tax assessed against its stockholders and each of them, and shall have the legal effect and force of a summons upon suggestion formally issued and regularly served. The tax assessed upon each stockholder in said bank, banking association, trust or security company shall be the first lien upon the stock standing in his name and upon the dividends thereof due and to become due, no matter in whose

possession found, and shall have priority over any and all liens by deeds of trust, mortgages, bills of sale, or other assignment made by the owner or holder, and take priority over all liens by execution, garnishment or attachment process sued out by creditors of the stockholder. The bank, banking association, trust or security company shall hold the dividend or other fund belonging to the stockholder and in its custody at the time the assessment list is received or that thereafter shall come under its control, and apply the same to the payment of the tax assessed, and when thus applied shall be acquitted and discharged from all liability to the stockholder for the money so disbursed.

(This section as amended in force on and after June 21, 1918.)

Sec. 19. (As amended by act approved March 20, 1918). Each bank, banking association, trust or security company, on or before the first day of June in each year, shall pay to the treasurers of the several counties, cities and towns, respectively, the tax assessed against its stockholders.

(This section as amended in force on and after June 21, 1918.)

Sec. 20. (As amended by act approved March 20, 1918). Should any bank, banking association, trust or security company fail to pay the tax assessed against its stockholders, as provided by this act, on or before the first day of June in each year, then, as soon thereafter as practicable the Auditor of Public Accounts shall transmit to the treasurer of the county or city in which said bank, banking association, trust or security is located the copy of the assessment list furnished him by the commissioner of the revenue, and it shall be said treasurer's duty to collect the taxes therein assessed, and to this end to levy upon the stock of the taxpayer or so much thereof as is necessary to pay said tax, and sell the same at public auction for cash as chattels and other personal property are sold under execution. He shall give to the purchaser a bill of sale made under his hand and seal.

(This section as amended in force on and after June 21, 1918.)

Sec. 21. (As amended by act approved March 18, 1915.) The bank, banking association, trust or security company, on presentation by a purchaser of his bill of sale, shall cause the stock therein described to be transferred to said purchaser, and he shall take a clear and unencumbered title to the stock purchased. Should the taxes assessed against said stockholders be not paid or collected as hereinbefore provided, the lists aforesaid shall stand and be treated and have the legal effect of tax tickets regularly made out against each of said stockholders named in said lists as to which tax the right of levy and distress has accrued to the Commonwealth, and the treasurer shall proceed to collect the same by levy or distress, and possess, all and singular, the authority and power conferred upon him by law to collect other State taxes, and be governed by sections six hundred and twenty-two and six hundred and twenty-three of the Code of Virginia.

Sec. 22. (As amended by act approved March 18, 1915.) The bank, banking association, trust or security company, which shall fail or neglect to comply with each and every provision of this act, for each separate offense, shall be fined not less than one hundred, nor more than five hundred dollars, which fine shall be recovered upon motion, after five days' notice in the circuit, corporation or hustings court of the county or city in which the said bank, banking association, trust or security company is located. Said motion shall be in the name of the Commonwealth and presented by the attorney for the Commonwealth, of the court in which the motion is brought or made. The real estate of all banks, banking associations, trust and security companies shall be assessed on the land books of the commissioners of the revenue, with the same taxes with which other real estate is assessed.

**Special Tax of Eight Cents on the One Hundred Dollars Valuation. Act  
March 15, 1918.**

(See copy of act printed on page 10).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, a special tax of eight cents; four-eighths for the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive; three-eighths for the construction or reconstruction of the roads and projects comprised in the State Highway System of public roads; one-eighth for the prevention and eradication of tuberculosis among the people of this State:

Upon the shares of stock of each bank, banking association, trust or security company there shall be a tax of eight cents upon every hundred dollars of the actual value thereof, as determined by the provisions of section seventeen of an act entitled an act to raise revenue for the support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions as authorized by section one hundred and eighty-nine of the Constitution, approved April sixteenth, nineteen hundred and three, as amended.

**Shares of bank stock, situs for local taxation but not State taxation.**

AN ACT to regulate the situs of taxation of bank stock. -Approved  
March 16, 1918.

Be it enacted by the General Assembly of Virginia, That whenever any commissioner of the revenue, before closing his assessment rolls or tax lists, shall receive from the cashier of a bank furnishing a list of the holders of bank stock, as required by law for the purposes of State taxation, or from the owner of any stock mentioned therein a certificate of the commissioner of the revenue of the county or city of the State in which the owner of such stock lives, stating that certain shares of stock mentioned in said list are owned by a resident of that county or city, and that the same have been returned for taxation for that year in such county or city, then the said commissioner of the revenue, to whom the said list of the holders of such bank stock has been furnished, shall deduct from the aggregate value of the shares set forth in said list the aggregate value of the shares mentioned in said certificate. The shares owned by non-residents of this State shall be taxed only at the place where the bank issuing the shares is located.

(This act in force on and after June 21, 1918).

**Tax on insurance companies.**

Sec. 23. (As amended by an act approved March 11, 1915.) Every person, partnership, company or corporation, which contracts on his, their or its account to issue policies or contracts for or agreements for life, fire, marine, surety, guaranty, fidelity, employer's liability, liability, credit, health, accident, live stock, plate glass, tornado, automatic sprinkler, burglary, steam boiler, and all like insurance, shall pay an annual license tax based on the gross premium income derived from business in this State during each year ending the thirty-first day of December prior to the year for which such license tax is to be paid for the privilege of doing business in this State.

The license year shall expire on the thirtieth day of April of each year. No license shall be issued for less than a year, except to a person, partnership, company or corporation, when he, they, or it first

commenced business in this State, in which case the license shall be issued for that part of the year from the date of the issuance of the license to the thirtieth of April following, and the tax thereon shall be two hundred dollars if the said license period be one year, otherwise the first year's license tax shall be such proportion of the two hundred dollars license tax as the space of time between the issuance of the license and the thirtieth of April following bears to the whole year. The license tax herein provided shall be paid in the State treasury on or before the first day of April of each year, but the Auditor of Public Accounts shall not receive the same until the Commissioner of Insurance has notified him in writing, showing the amount due, which information the Commissioner of Insurance shall furnish to the Auditor of Public Accounts on or before the fifteenth day of March of each year, but said commissioner shall, for the purposes of the immediate collection of the license tax for the current year, furnish the information herein required to the Auditor of Public Accounts within five days after the passage of this act.

Every such person, partnership, company or corporation which contracts on his, their, or its account to issue policies or contracts for or agreements for fire, marine, surety, guaranty, fidelity, employer's liability, liability, credit, health, accident, live stock, plate glass, tornado, automatic sprinkler, burglary and steam boiler, and all like insurance shall pay into the State treasury, as hereinabove provided, license tax of two and three-fourths per centum upon the gross amount of all premiums, assessments, dues and fees collected, received or derived, or obligations taken therefor, from business in this State during each year ending the thirty-first day of December, without any deduction for dividends paid, or deduction on any other account, except for premiums returned upon cancelled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State, and every such person, partnership, company or corporation which contracts on his, their, or its account to issue policies or contracts for or agreements for life insurance, and all like insurance, shall pay into the State treasury, as hereinbefore provided, a license tax of two and one-fourth per centum upon the gross amount of all premiums, assessments, dues and fees collected, received or derived, or obligations taken therefor, from business in this State during each year ending the thirty-first day of December, without any deduction for dividends paid or deduction on any other account except for premiums returned upon cancelled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State. Provided, that any such insurance companies chartered by and doing business solely in this State which are purely mutual and have no capital stock, and are not designed to accumulate profits for the benefit of, or pay dividends to the members thereof, or any insurance company chartered by and doing business solely in this State, with a capital stock not exceeding twenty-five thousand dollars and which pays losses from assessments against its policy holders or members, shall pay a license tax of one per centum upon the gross amount of all premiums, assessments, dues and fees collected, received or derived, or obligations taken therefor, from business in this State during the year ending the thirty-first day of December, without any deduction for dividends paid, or deduction on any other account, except for premiums returned upon cancelled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State. Provided, further, that nothing herein shall be construed to apply to mutual fire insurance companies chartered in this State and doing a local business in this State, as defined by act approved March seventh, nineteen hundred and four, nor to industrial sick benefit companies, as defined by an act approved March sixteenth, nineteen hundred and ten, nor to fraternal beneficiary associations, as defined by chapter five of the act concerning the Bureau



of Insurance, approved March ninth, nineteen hundred and six, as amended by an act approved March twenty-fourth, nineteen hundred and fourteen. And provided, further, that nothing herein shall be construed to apply to section twenty-eight of chapter one, and section fourteen of chapter two, of an act concerning the Bureau of Insurance approved March ninth, nineteen hundred and six, providing that the expenses of maintaining the Bureau of Insurance shall be paid by the insurance companies doing business in this State, and providing that the expense of keeping the bonds deposited with the Treasurer of the State, shall be paid by the insurance company depositing same; provided, however, that the license tax to be paid by each of the above described persons, partnerships, companies or corporations, for the license year commencing May first, nineteen hundred and fifteen, and ending April thirtieth, nineteen hundred and sixteen, shall be based upon the gross amount of all premiums, assessments, dues and fees collected, received or derived, or obligations taken therefor, from business in this State during the year beginning January first, nineteen hundred and fourteen, and ending December thirty-first, nineteen hundred and fourteen, both dates inclusive, without any deduction for dividends paid, or deduction on any other account, except for premiums returned upon cancelled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State, which State license tax shall be paid into the State treasury on or before the first day of April, nineteen hundred and fifteen.

The proceeds of the said license tax to be paid into the State treasury by every person, partnership, company or corporation doing an insurance business in this State, as herein provided, shall be retained for the expenses of the State government.

Sec. 24. (As amended by act approved March 11, 1915.) Every such person, partnership, company or corporation shall, on or before the first of March of each year, report, under oath, to the Commissioner of Insurance, upon forms to be furnished by him, the gross amount of all premiums, assessments, dues, and fees collected, received or derived, or obligations taken therefor, from business in this State during the preceding year ending the thirty-first day of December, without any deduction for dividends paid; or deductions on any other account, except for premiums returned upon cancelled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State. The said annual report shall be examined into by the Commissioner of Insurance in order to ascertain as to its correctness, and it shall be his duty to file said report, or a copy thereof, when approved by him, with the Auditor of Public Accounts.

Every such person, partnership, company or corporation which shall fail to make the report of premium assessments, dues and fees as herein required, shall be fined fifty dollars, for each day's failure to make such report, said fine to be imposed in the discretion of the circuit court of the city of Richmond, upon the motion of the Attorney General, after ten days' notice, made at the suggestion of the Commissioner of Insurance.

The Commissioner of Insurance shall, upon notification from the Auditor of Public Accounts, that the license tax on premiums, assessments, dues and fees, has not been paid, revoke the license issued the person, partnership, company or corporation.

The Auditor of Public Accounts shall, upon the failure of any such person, partnership, company or corporation to make the payment of the license tax on premiums, assessments, dues and fees, within the time required by law, add a penalty of ten per centum of the amount of said license tax to the same, and proceed to recover the penalty and the license tax by suit in the circuit court of the city of Richmond on the bond given by any such person, partnership, company or corporation to secure the payment of said tax.

25. (As amended by act approved March 7, 1904.) No charge shall be made against any fire insurance company chartered in this State for the privilege of transacting its business when such company is purely a local mutual association, doing business in not more than four contiguous counties in this State, or in more than four contiguous counties, provided the territory embraced in the counties in which business is done has not a population, exceeding one hundred thousand, and is not designed to accumulate profits for the benefit of, or pay dividends to, the stockholders or members thereof; and, provided, further, that nothing in this act shall be construed to require any tax, other than the tax imposed upon property and the fees imposed by the general laws, defining and regulating fraternal beneficial associations, orders or societies, upon secret or fraternal orders where the benefit or relief is payable by the grand or supreme body of the same, and is derived from assessment upon lodges, councils or other bodies.

Sec. 26. (As amended by act approved March 11, 1915.) The real estate and tangible personal property, situated or located in this State, of every person, partnership, company or corporation, whether organized by the laws of another State or country, or organized under the laws of this State, and doing an insurance business in this State, shall be listed and assessed on the land and property books of the commissioners of the revenue in the same manner as other real estate and tangible personal property is assessed, and shall be taxed at the same rate as other like property is taxed in this State.

The license tax on gross premiums as provided in section twenty-three and the tax on real estate and tangible personal property herein provided to be paid by every person, partnership, company or corporation doing such an insurance business in this State, shall be in lieu of all other license fees, taxes or levies whatsoever for State, county, municipal or local purposes, which shall be construed to include their agents except that the certificate fee of one dollar required to be paid by all such agents to the Bureau of Insurance shall be paid by them as heretofore.

#### **Industrial sick benefit companies.**

AN ACT to define and classify industrial sick benefit companies and associations. Approved March 16, 1910.

1. Be it enacted by the General Assembly of Virginia, That any corporation, joint stock company or association, except fraternal beneficiary associations, as defined by chapter five of the act concerning the Bureau of Insurance, approved March ninth, nineteen hundred and six, organized under the laws of this or any other State, district, territory or foreign country, that collects premiums, dues or assessments weekly from its members or policy holders, and that issues policies of insurance that provide for the payment of weekly indemnity on account of sickness or accident, in addition to a benefit in case of death, and that is not required by its charter, by-laws, or by statute to maintain the legal reserve for said death benefits, shall be held to be an industrial sick benefit company.

2. Such companies shall be governed by this act, by chapter four of the act concerning the Bureau of Insurance, approved March ninth, nineteen hundred and six, as far as applicable, and by such additional laws heretofore or hereafter enacted as may be applicable to companies of this class or their agents.

No such company shall issue, after the passage of this act, any contract of insurance that does not provide for a weekly indemnity in case of sickness or accident, nor shall any such company issue any contract of straight life, limited payment life or endowment insurance, nor shall any such company issue any contract that provides a surrender value in case of lapse, nor any contract of insurance that provides a

greater death benefit than two hundred and fifty dollars (\$250.00), nor a greater weekly indemnity than ten dollars (\$10.00).

The payment of death benefits shall be confined to the wife, husband, family or blood relatives of the insured or relatives by marriage or adoption, affianced husband or affianced wife, or to a person or persons dependent on the insured; subject to the limitation and control of the company as to the designation of beneficiaries within said classes and such beneficiaries cannot be changed either by assignment or will, without the consent of the company, to persons outside of the above classes.

3. Before any company or association embraced in this act shall be licensed to transact business in this State, it shall first comply with the provisions of section twelve hundred and seventy-one of the Code relating to the deposit of securities with the Treasurer of the Commonwealth.

4. Any company or association embraced in this act doing business in this State and qualified under existing laws at the time of the passage of this act, may qualify under the provisions of this act, and when such company has qualified to transact business in this State under the provisions of this act, the Commissioner of Insurance shall notify the State Treasurer.

5. (As amended by act approved March 17, 1915.) Every association or joint stock company embraced in the first section of this act shall pay for the privilege of carrying on its business in this State, a license tax of one per centum upon the gross amount of all premiums, assessments, dues and fees collected, or obligations taken therefor, derived from its business in this State during each year ending the thirty-first day of December, which license tax shall be paid in the same manner and at the same time as is required by law of the regular life insurance companies; provided, however, that in the event such license tax on gross premiums shall not amount in the aggregate to as much as two hundred dollars in any one year, then such association or joint stock company shall pay a specific license tax of two hundred dollars. The tax herein provided to be paid by the companies or associations embraced in this act shall be in lieu of all other taxes, license fees or levies whatsoever for State, county, municipal or local purposes for the privilege of doing business in this State: provided, that nothing in this act shall be construed to relieve any such company or association from taxation on its real estate, or tangible personal property, as required by law to be paid by the regular life insurance companies doing business in this State, nor to relieve such companies or associations from the tax for the maintenance of the Bureau of Insurance as required, by section twenty-eight of chapter one of the act concerning the Bureau of Insurance, approved March ninth, nineteen hundred and six, nor to relieve such companies or associations from the tax required to be paid to the Treasurer of Virginia for keeping the bonds deposited by any such companies or associations; and provided, further, that any industrial insurance company doing business on the legal reserve plan shall not be required to pay any licenses, fees, or other taxes in excess of those required by this act on such part of its business as may be sick benefit insurance, as defined in section one of this act; but all such sick benefit insurance shall be subject to the restrictions of this act as far as applicable; and provided, further, that such last mentioned companies doing business on the legal reserve plan shall pay on all sick benefit policies or contracts that provide a greater death benefit than two hundred and fifty dollars, or a greater weekly indemnity than ten dollars, and on all other life, limited payment and endowment insurance, the same license or other taxes as are required of all other legal reserve companies, every agent, canvasser or solicitor representing any company qualified to transact business under

this act shall be subject to the laws governing agents of insurance companies.

6. (As amended by act approved March 17, 1915.) All such companies or associations shall secure annually a license from the Commissioner of Insurance, who shall, before issuing said license, be satisfied that the company or association applying for same has complied with all the laws relating to companies or associations embraced in this act, and is solvent; and for this purpose the Commissioner of Insurance shall have authority, at any time, to examine any company or association mentioned in this act, and shall possess the same powers that are conferred upon him for examination of other insurance companies. Such license shall expire on the thirtieth day of April following its date, and all renewals thereof shall be obtainable in the same manner.

7. Any company, association or joint stock company embraced in this act, doing business in this State shall be under the supervision of the Bureau of Insurance, and shall make annual reports and pay the percentage tax named in this act in the same manner and at the same time as is required by the law of other insurance companies, and shall be subject to like penalties in case of failure.

8. All companies, associations or joint stock companies hereafter organized under the laws of this State for the purpose of transacting a sick benefit business as defined in this act, shall have its purposes plainly stated in its charter or articles of incorporation, and shall be subject to the provisions of this act and to the general laws governing corporations of this character.

9. Any corporation chartered under the laws of any other State, district or territory of the United States or any foreign country, may qualify to do business in this State under the provisions of this act; provided, that it conforms to the requirements of chapter two of the act concerning the Bureau of Insurance, approved March ninth, nineteen hundred and six, in regard to the admission of foreign companies; and, provided, that the Commissioner of Insurance is satisfied that the company is solvent and in all respects qualified to transact business in this State.

10. Any company embraced in this act, any of whose policy holders who, after the passage of this act, by insuring in several companies, societies or associations, shall have policies or certificates of membership in the aggregate calling for sick benefits in excess of one hundred and fifty per centum of his or her weekly salary, wage, or earnings, unless the existence of all previous policies was admitted by the insured in all the applications for insurance in excess of said sum, shall not be compelled to pay any weekly indemnities on policies issued in excess of said sum, and should the insured, by misstatement, or by failure to admit the existence of previous policies, succeed in obtaining any such excess additional policies of insurance and receive benefits thereunder in excess of the amount above specified, then the excess amount so paid may be deducted from the death benefit provided for in such policies. This section shall not apply to any policy of insurance issued by any company in case the application blank signed by the applicant for said policy did not contain a question in regard to the amount of insurance carried by said applicant, or if said application blank was printed in less than ten point, or long primer type.

#### **Railway and canal corporations.**

Sec. 27. (As amended by act approved March 18, 1915.) Every railway and canal corporation of this State not exempt from taxation by virtue of its charter, and every railway and canal corporation incorporated under the laws of any other State doing business in this State, shall report annually on or before the fifteenth day of August, to the State Corporation Commission all of its real and personal property of

every description, as of the thirtieth day of June preceding, showing particularly in what county or corporation the principal office or agency of such corporation is located in this State, and in what county or corporation the principal office or agency of such corporation is located, and also showing what parts of such property is located in each school district of such county, and classifying the same under the following heads:

First. Roadway and track or canal bed.

Second. Depots, depot grounds and lots, station buildings and fixtures and machine shops.

Third. Real estate not included in other classes.

Fourth. Rolling stock, including passenger, freight, cattle or stock, baggage, mail, express, sleeping, palace, and all other cars owned by or belonging to the corporation, boats, machinery, depot and office furniture and equipment, houses and appurtenances occupied by lock-gate keepers and other employees; provided, that foreign railway and canal corporations doing business in this State shall report and be assessed on the average amount of rolling stock habitually used by them in this State.

Fifth. Stores.

Sixth. Telegraph lines.

Seventh. Stock, bonds and other evidences of debt of other corporations and individuals and firms held by such company.

Eighth. Stocks, bonds and other evidences of debt of any person or corporation belonging to any such company chartered in this State, in excess of its indebtedness, whether the same be held in trust or otherwise by some other person, firm or corporation, within or without this State, which, for the purpose of this act, shall be considered to be located at the principal office of such company in this State.

Ninth. All other personal property of such company not enumerated in either of the foregoing heads, which would be taxable under this act if the same belonged to an individual, including money of the corporation, derived from actual transportation operations, on deposit with any bank or other corporation or firm or person, or in the possession or under the control of the corporation, whether such money be actually in or out of this State, and if such railway or canal is only in part within this Commonwealth, the money to be reported shall be such proportion of the total money on deposit, derived as aforesaid, as the gross earnings in Virginia bear to the gross earnings of the system.

Every such corporation shall also report, on or before the fifteenth day of August of each year, the gross transportation receipts of the railway or canal for the twelve months preceding the thirtieth day of June of each year, and in all cases the report shall be so made as to give the data on which the same is made. If such railway or canal is only in part within the Commonwealth, the report shall show what part is within the Commonwealth, and what proportion the same bears to the entire length of the road or canal, and shall apportion the said receipts accordingly. The report herein required shall be verified by the oath of the president or other proper officer. The State Corporation Commission shall, after thirty days' notice previously given by it to the president, treasurer, or other proper officer of such corporation, proceed to ascertain the value of property and the gross transportation receipts so reported, upon the best and most reliable information that can be procured, and to this end shall be authorized and empowered to send for persons and papers. The State Corporation Commission shall assess upon said property and gross transportation receipts the taxes imposed thereon by law.

A certified copy of this assessment, when made, shall be immediately forwarded by the clerk of the State Corporation Commission, not later than the fifteenth day of October, to the Auditor of Public Accounts and to the president or other proper officer of each railway and canal corpo-

ration so assessed, whose duty it shall be to pay into the treasury of the State, on or before the first day of November following the taxes upon its property and the franchise tax upon the gross transportation receipts as shown by said copy of the assessments.

The State Corporation Commission shall, at such time as it may elect, on or before the fifteenth day of October of each year, proceed to ascertain and assess the gross transportation receipts of any railway or canal corporation which has failed to make the report herein required, and shall also assess the value of the property of any such corporation, except its franchise and non-taxable shares of stock issued by other corporations and owned by it, at a fair cash valuation, upon the best and most reliable information that can be procured, and to this end shall be authorized and empowered to send for persons and papers, and said commission shall assess upon such gross transportation receipts and property the taxes imposed thereon by law. A certified copy of the assessment when made shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of such railway or canal corporation so assessed, whose duty it shall be to pay into the treasury of the State within thirty days after receiving said certified copy of the assessment, the taxes upon its property, and the franchise tax upon its gross transportation receipts as shown by said copy of the assessment.

Such taxes so assessed, and a penalty in addition thereto of five per centum thereon, if the said taxes be not paid at the time provided herein, shall be collected by the treasurer of any county or city in which such corporation owns property, to whom the Auditor may deliver a copy of the assessment. The Treasurer may distrain and sell any personal property of such corporation, and shall pay the amount of said tax and penalty into the treasury within one month from the time of delivery to him of the copy as aforesaid. The roadbed, depot, grounds, rolling stock, tools, oil, and other articles used in operating railroads, owned by mining, lumber, and like companies which transport passengers or freight for other than such owners, shall be assessed by the State Corporation Commission in the mode prescribed by this act. All other property of such mining, lumber, and like companies shall be assessed by the commissioner of the revenue upon the land and personal property books of the counties and cities where located. Mining, lumber, and like companies operating railroads to transport passengers or freight for others shall be construed as in the provision of this section as to all of their property, except their real estate, not used as a part of their roadbed or for depot purposes, which shall be assessed by the commissioner of the revenue in the district or city wherein situated.

It shall be the duty of the State Corporation Commission to prepare and furnish to the several corporations required to make reports under this section forms for such reports, which said corporations shall use in making the reports required of them, and any such corporation which shall fail to make the report herinbefore required, within the time herein prescribed, shall be liable to a fine of not less than one hundred dollars nor more than two hundred and fifty dollars for each day such corporation may be in default in making such report. The said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation to appear before the said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals. It shall be the duty of the clerk of the State Corporation Commission to furnish to the council of every city and town and to the board of supervisors of every county, and to the treasurer of every county and city, wherein any property belonging to such corporation is situated, a certified copy of the assessment made by the State Corporation Commission of such corporation's property, which shall definitely show the character of the

property, its value and location for purposes of taxation in each county, city, town, and school district, so that county, city, town, and school district levies may be laid upon the same; provided, however, that it shall be the duty of the division superintendent of schools in each county in which a railway or canal is located and operated to furnish, on or before the first of July in each year, to such railway or canal corporation or corporations, the boundaries of each school district of said county in which any part of such railway or canal and its property is situated, and a copy of such boundaries to the clerk of the State Corporation Commission. Wherever any division superintendent of schools shall fail to furnish to such railway or canal corporation or corporations and the clerk of the State Corporation Commission, the boundaries of each school district of said county in which any part of such railway or canal and its property is situated, it shall be the duty of the clerk of the State Corporation Commission to notify the judge of the circuit court of the county wherein such superintendent of schools resides, who shall instruct the grand jury at the next term of the circuit court to ascertain whether such boundaries have been furnished as required in this act, and should said grand jury ascertain that such boundaries have not been furnished, they shall find an indictment against each such division superintendent of schools, who shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than twenty-five dollars nor more than one hundred dollars for each school district so omitted.

#### Tax on railway and canal corporations.

(See also act imposing special tax of eight cents, printed on page 10; and see act imposing additional license tax, printed on page 47).

28. (As amended by act approved March 22, 1916.) The State tax on the rolling stock of all corporations operating railroads by steam doing business in this State, so far as the same is taxable in this State, shall be at the rate of one and three-fifths per cent. of the assessed value thereof, to be applied to the support of the government of this State, and there shall be no local levies assessed on such rolling stock.

The State tax on the intangible personal property as assessed in the section next preceding (other than bonds issued by counties, cities and towns or other political sub-divisions of this State) owned by every railway and canal corporation, shall be at the rate of sixty-five cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the payment of expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rate not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied as is provided by law.

The State tax on the money of every railway and canal corporation shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

The State tax on bonds issued by counties, cities and towns or other political sub-divisions of this State, owned by every railway and canal corporation shall be at the rate of thirty-five cents on every one hundred dollars assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

The State tax on the real estate, rolling stock (other than the rolling stock of corporations operating railroads by steam) and tangible personal property of every railway and canal corporation, shall be at the rate of ten cents on every one hundred dollars assessed value thereof, the proceeds of which shall be applied to the support of the public free

schools of this State, and on such real estate, rolling stock (other than the rolling stock of corporations operating railroads by steam) and tangible personal property there shall be local levies at the same rate or rates as are assessed upon other real estate and tangible personal property, located in such localities, the proceeds of which local levies shall be applied as is provided by law.

Every such railway or canal corporation shall pay to the State an annual State franchise tax equal to one and one-fourth per centum upon the gross transportation receipts, hereinafter specified, for the privilege of exercising its franchise in this State, which, with the taxes hereinbefore provided for, shall be in lieu of all taxes or license charges whatsoever, upon the franchises of such corporation and the shares of stock issued by it, and upon all its property, as hereinbefore provided; provided, that nothing herein contained shall exempt such corporations from the annual fee required by section one hundred and fifty-seven of the Constitution or from assessment for street and other local improvements, which shall be authorized by law, or from the county, city, town, district, or road levies hereinafter provided for other than a franchise tax; and, provided, further, that nothing herein contained shall annul or interfere with, or prevent, any contract or agreement by ordinance between street railway corporations and municipalities as to compensation for the use of the streets or alleys of such municipalities by such railway corporation; and, provided, further, that the case of any railway or canal corporation operated wholly within this State whose actual operating expenses exceed its gross transportation receipts, the annual State franchise tax shall be equal to one and one-eighth per centum upon the gross transportation receipts.

The amount of such franchise tax shall be equal to one and one-fourth per centum of the gross transportation receipts of such corporation for the year ending June thirtieth of each year, to be ascertained by the State Corporation Commission in the following manner:

(a) When the road or canal of the corporation lies wholly within this State, the tax shall be equal to one and one-fourth per centum of the entire gross transportation receipts of such corporation.

(b) When the road or canal of the corporation lies partly within and partly without this State, or is operated as a part of a line or system extending beyond this State, the tax shall be equal to one and one-fourth per centum of the gross transportation receipts earned within this State, to be determined as follows:

By ascertaining the average gross transportation receipts per mile over its whole extent within and without this State, and multiplying the result by the number of miles operated within this State; provided, that from the sum so ascertained there may be deducted a reasonable sum because of any excess of value of the terminal facilities or other similar advantages situated in other States over similar facilities or advantages situated in this State.

The real and personal property (other than the rolling stock of corporations operating railroads by steam) of such corporation, and other than its franchise, shall be assessed on the valuation fixed by the State Corporation Commission with county, city, town, district, and road levies at the same rate as real and personal property of natural persons are assessed with such levies.

No State tax, county, city, town, district or road levy shall be laid on the net income of any railway or canal corporation, nor shall any county, city, town, district, or road levy be laid on the gross transportation receipts of any such company.

All the taxes and levies shall, until paid, be a lien upon the property within this State of the corporation owning the same, and take precedence of all other liens or encumbrances.



Any such railway or canal corporation, or the State or any county or city at the instance of the Attorney General for the State or the Commonwealth's attorney for any county or city, aggrieved by the assessment and ascertainment of such taxes, may, within thirty days after receiving a certified copy thereof, apply for relief to the circuit court of the city of Richmond. Notice of the application setting forth the grounds of complaint, verified by affidavit if the appeal be taken by any such railway or canal corporation shall be served on the State Corporation Commission, and on the Attorney General, whose duty it shall be to represent the Commonwealth, or, if the appeal be taken by the State or any county or city, notice of the application, setting forth the grounds of complaint shall be served on such railway or canal corporation. If the court be of the opinion that the assessment or tax is excessive, it shall reduce the same, but if of opinion that it is insufficient, it shall increase the same. Unless the applicant paid the taxes under protest when due the court, if the decision is adverse to the applicant, shall, in disallowing the application, give judgment against it for the taxes assessed by the State Corporation Commission, and for a sum, by way of damages, equal to interest at the rate of one per centum per month upon the amount of taxes from the time the same were payable. If the decision is in favor of such railway or canal corporation, in whole or in part, appropriate relief shall be granted, including the right to recover any excess of taxes that may have been paid, with legal interest thereon, and the legally taxable costs of said application from the State or local authorities, or both, as the case may be, the judgment to be enforced by mandamus or other proper process issuing from the court finally adjudicating the application. If the decision be in favor of the State or any county or city, appropriate relief shall be granted and the court shall enforce its judgments by mandamus or other proper process.

The Supreme Court of Appeals may, subject to the provisions of article six of the Constitution, allow a writ of error to either party. Provided, however, that any steam railway company in which nine-tenths of the stock of such company is owned by a city or county of this State and which is operated at a loss, shall pay to the State an annual State franchise tax of only five dollars.

#### **Additional tax on railway and canal corporations.**

#### **Special Tax of Eight Cents on the One Hundred Dollars Valuation. Act March 15, 1918.**

(See copy of act printed on page 10).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, a special tax of eight cents on every one hundred dollars of the assessed value; four-eighths for the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive; three-eighths for the construction or reconstruction of the roads and projects comprised in the State Highway System of public roads; one-eighth for the prevention and eradication of tuberculosis among the people of this State:

On real estate.

On all tangible personal property.

On rolling stock of corporations.

On all intangible personal property (except money, and bonds of counties, cities and towns, or other political sub-divisions of this State.)

**Additional franchise tax on railway and canal corporations.**

(See copy of act which follows).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, an additional tax of one-sixteenth of one per cent. upon the gross transportation receipts of every railway and canal corporation in this State not exempt from taxation by virtue of its charter and of every railway and canal corporation incorporated under the laws of any other State and doing business in this State.

AN ACT to raise additional revenue for the support of the government.  
Approved March 23, 1918.

Be it enacted by the General Assembly of Virginia, That the special taxes prescribed by this act be, and they hereby are, imposed and shall be levied upon the subjects of taxation hereinafter specified.

The taxes provided for by this act shall be in addition to any other taxes upon the subjects of taxation upon which these taxes are imposed which are now or may hereafter be provided for by any statutes or acts of the General Assembly, any statutory provisions or rule of construction to the contrary notwithstanding.

Upon the gross transportation receipts of every railway and canal corporation in this State not exempt from taxation by virtue of its charter and of every railway and canal corporation incorporated under the laws of any other State and doing business in this State, the additional tax shall be as follows:

(a) When the road or canal of the corporation lies wholly within this State the additional tax shall be equal to one-sixteenth of one per centum of the entire gross transportation receipts of such corporation; and,

(b) When the road or canal of the corporation lies partly within and partly without this State, or is operated as a part of a line or system extending beyond this State, the additional tax shall be equal to one-sixteenth of one per centum of the gross transportation receipts earned within this State, to be determined in the manner provided for by chapter four hundred and eighty-five of the Acts of the General Assembly of Virginia for the year nineteen hundred and sixteen.

For the privilege of doing business in this State every company doing express business on any railroad, steamboat or vessel in this State, and all refrigerator, oil, stock, fruit, and other car loaning and other car companies, operating upon the railroads of this State, except sleeping car companies, dining car, drawing-room car and palace car companies, there shall be an additional tax of one-fourth of one per centum upon the gross receipts from the operation of such company within this State, to be determined as provided for by the provisions of chapter one hundred and forty-one of the Acts of Assembly of Virginia for the year nineteen hundred and fifteen, relating to the taxation of express companies, refrigerator, oil, stock, fruit and other car loaning and other car companies, operating upon the railroads in this State.

Upon every corporation which operates steamships, steamboats or other floating property for the transportation of passengers or freight, there shall be an additional annual license tax equal to one-sixteenth of one per centum upon the gross receipts from the operation of such companies, and each of them, within this State; to be determined in the manner provided for by chapter one hundred and forty-one of the Acts of Assembly for the year nineteen hundred and fifteen, relating to the taxation of corporations operating steamboats, steamships, or other floating property for the transportation of passengers or freight.

Upon every sleeping car, parlor car and dining car company doing business in this State there shall be an additional license tax of fifteen cents for each and every mile of track over which it operates its cars in this State.

Upon each incorporated telegraph company doing business in this State and owning and operating a telegraph line in this State there shall be an additional license tax of twelve and one-half cents per mile of line of poles or conduits owned or operated by the company in this State, and an additional charge of one-eighth of one per centum of the gross receipts of such company from business done within this State during the year ending the thirtieth day of June.

Each incorporated telephone company doing business in this State and owning and operating a telephone line in this State shall pay an additional license tax equal to one-sixteenth of one per centum of the gross receipts of such corporation from business done within this State during the year ending the thirtieth day of June preceding, these taxes to be determined as provided for by chapter one hundred and fifty of the Acts of the General Assembly of Virginia for the year nineteen hundred and ten, relating to the taxation of telegraph and telephone companies.

Each corporation doing in Virginia the business of furnishing water, heat, light or power, whether by means of electricity or gas, shall pay to the State an additional annual State franchise tax equal to one thirty-second of one per centum of its gross receipts, to be determined in the manner provided for by chapter four hundred and seventy-two of the Acts of Assembly for the year nineteen hundred and sixteen, relating to water, heat, light and power companies.

The taxes provided for by this act shall be assessed, determined and collected as other State taxes on the same subjects of taxation are assessed, determined and collected, and shall be paid into the treasury of the State as are other taxes of the same kinds.

The provisions of this act shall apply to the assessment and collection of the taxes herein provided for for the year nineteen hundred and eighteen and thereafter until otherwise provided:

**State tax on rolling stock of corporations operating railroads by steam.**

(See also act imposing special tax of eight cents, printed on page 10).

AN ACT to amend and re-enact an act entitled an act to provide for the segregation of the tax upon the rolling stock of corporations operating railroads by steam, to make such rolling stock liable to taxation by the State alone, to fix the rate of such taxation, and to provide for the assessment of said rolling stock, approved February 16, 1915. Approved March 13, 1915.

Be it enacted by the General Assembly of Virginia, That an act entitled an act to provide for the segregation of the tax upon the rolling stock of corporations operating railroads by steam, to make such rolling stock liable to taxation by the State alone, to fix the rate of such taxation, and to provide for the assessment of said rolling stock, approved February the sixteenth, nineteen hundred and fifteen, be amended and re-enacted so as to read as follows:

Section 1. That the rolling stock of all corporations operating railroads by steam and doing business in the State of Virginia, so far as the same is taxable in this State, be, and the same is, hereby segregated and made subject to taxation by the State of Virginia only, and shall not be subject to taxation by any of the cities, towns, counties, districts or other local sub-divisions of this State.

Sec. 2. That the value of said rolling stock shall be assessed annually by the State Corporation Commission.

Sec. 3. That the total annual rate for such segregated rolling stock shall be one and three-fifths per cent. of the assessed value thereof, to be applied to the support of the government of this State.

Sec. 4. That the several corporations aforesaid, operating railroads by steam, shall pay over to the Treasurer of Virginia the taxes due under the assessment of rolling stock aforesaid at the same time and in the same manner as taxes levied on the other properties of such corporations for State purposes are required to be paid.

**Rolling stock of electric railway corporations. Situs for taxation, etc., etc.**

AN ACT to fix the situs for taxation of the rolling stock of electric railway corporations, and provide for the assessment thereof. Approved March 15, 1915.

Be it enacted by the General Assembly of Virginia, That the rolling stock of the various electric railway corporations doing business in Virginia shall not be assessed for taxation at the principal office of said corporation, but the value of said rolling stock shall be ascertained and assessed by the State Corporation Commission for the purpose of State taxation, and for local taxation shall be divided, apportioned and distributed among the several counties, cities, towns and school districts in this State in and through which any part of any such electric railway is located, in the ratio and proportion that the total assessed value of the right of way, road bed, track and all other property (except rolling stock) of such electric railway corporations, respectively, located in any such county, city, town or school district, bears to the assessed value of all such property (except rolling stock) of said electric railway corporations, respectively.

The State Corporation Commission shall annually, on or before the fifteenth day of October in each year, divide, apportion and distribute, according to the ratio and proportion aforesaid, the assessed value of rolling stock of said electric railway corporations, respectively, among the several counties, cities, towns and school districts in and through which the line, or roadway of any such electric railway corporation is located, and certify to the board of supervisors of said counties, and to the councils or other governing board of said cities and towns, respectively, the proportion of the assessed value of said rolling stock for local taxation by said counties, cities, towns and school districts, respectively; and the proportion of the assessed value of said rolling stock which shall be subject to taxation for local purposes by the counties, cities, towns and school districts, as aforesaid, shall be that part of said assessed value of said rolling stock certified by the State Corporation Commission to the respective boards of supervisors of the counties, and the councils or other governing board of the cities and towns, as hereinbefore provided.

The said valuation of said rolling stock, when so ascertained and certified and apportioned, as aforesaid, shall be held to be situated for the purpose of local taxation in said cities, towns, counties and districts and taxable therein in the same way and manner as the physical properties of said railroad is taxed for the purpose of local taxation, as now provided by law; and said apportionment shall be treated in all respects, for the purpose of local taxation, as if said rolling stock was actually situated in said cities, towns, counties or districts, and the situs, or place of taxation of such rolling stock, to the extent of said valuation and apportionment, shall be in the said cities, towns, counties and districts aforesaid and not elsewhere.

As used in this act the term "electric railway" shall be construed to mean a railroad the greater part of the mileage of which is operated by electricity.

**Express companies, refrigerator, oil, stock, fruit, and other car loaning and other car companies, operating upon the railroads in this State except sleeping car, dining car, drawing room car and palace car companies.**

(See act relating to oil, stock, &c., cars which follows Sec. 29½).

29. (As amended by act approved March 18, 1915.) All companies doing express business on any railroad, steamboat or vessel in this State; all refrigerator, oil, stock, fruit, and other car loaning, and other car companies, operating upon the railroads in this State, except sleeping car, dining car, drawing room car and palace car companies, shall report annually on or before the first day of September to the State Corporation Commission all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what city, town, county and school district the property is located and classifying the same under the following heads:

(a) All of its real and personal property of every description in this State belonging to it on the thirtieth day of June next preceding, showing the cost and present market value of said property;

(b) The total number of miles operated within and without this State for the year ending June thirtieth next preceding;

(c) The gross receipts from operation entirely within this State, and if operations are partly within and partly without this State the entire gross receipts from operation for the year ending June thirtieth next preceding;

(d) Any and all other information, in such manner and in such detail as the State Corporation Commission shall require.

The said State Corporation Commission shall, after thirty days' notice previously given by it to the president or other proper officer, assess the value of the property of each such company.

Should any such company fail to make the report required by this section on or before the first day of September the said State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company within this State, and shall ascertain the information required herein, and in the execution of the duty shall be authorized and empowered to take testimony, summons and compel the attendance of witnesses and send for persons and papers.

A certified copy of the assessment when made shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the taxes assessed against it.

It shall be the duty of the clerk of the State Corporation Commission to furnish to the council of every city and town and to the board of supervisors of every county wherein the property belonging to said company is situated a certified copy of the assessment made by the State Corporation Commission of such companies' property, which assessment shall definitely show the character of the property, its value and location for the purpose of taxation in each city, town, county, and district, so that city, town, county and district levies may be imposed upon the same; provided, however, that it shall be the duty of the division superintendent of schools in each such county in which any

express company, refrigerator, oil, stock, fruit, and other car loaning, and other car companies own property, on or before the first day of July in each year to furnish to such companies the boundaries of the school districts of said county wherein any such property is situated.

Any such company failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

Any such company failing to make the report hereinbefore required within the time herein prescribed shall be liable to a fine of not less than twenty-five dollars nor more than one hundred dollars for each day such company may be in default in making such report, the said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation to appear before the said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

**Tax on express companies, refrigerator, oil, stock, fruit, and other car loaning and other car companies, operating upon the railroads in this State, except sleeping car, dining car, drawing room car and palace car companies.**

(See also act imposing special tax of eight cents, printed on page 10; and see act imposing additional license tax, printed on page 47).

29½. (Section added by act approved March 18, 1915.) Each and every one of the said companies doing business in this State shall, on or before the first day of December of each and every year pay to the State and to the several counties, cities and towns of the State wherein they may have taxable properties located, the taxes levied on said property as follows:

(a) The State tax on the intangible personal property (other than bonds issued by counties, cities and towns or other political subdivisions of this State) owned by every such company shall be at the rate of sixty-five cents on every one hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rates not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied as is provided by law.

(b) The State tax on the money of every such company shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government, and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

(c) The State tax on bonds issued by counties, cities and towns or other political subdivisions of this State, owned by every such company shall be at the rate of thirty-five cents on every one hundred dollars assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

(d) The State tax on the real estate and tangible personal property of every such company shall be at the rate of ten cents on every one hundred dollars assessed value thereof, the proceeds of which shall be applied to the support of the public free schools of this State, and on such real estate and tangible personal property there shall be local levies at the same rate or rates as are assessed upon other real estate and tangible personal property located in such localities, the proceeds of which local levies shall be applied as is provided by law.

(e) Every such company for the privilege of doing business in this State, in addition to the annual registration fee and the property tax as herein provided, shall pay an annual license tax as follows:

Said tax shall be equal to the percentages herein fixed upon the gross receipts from operation of such companies and each of them within this State. When such companies are operating partly within and partly without this State the gross receipts within this State shall be deemed to be all receipts on business beginning and ending within this State, and all receipts earned in Virginia on business passing through, into or out of this State; provided, unless otherwise clearly shown such last mentioned receipts shall be deemed to be that portion of the total receipts from such business which the entire mileage over which such business is done, bears to the mileage operated within this State the percentages above mentioned shall be as follows:

On all companies doing express business within this State one and one-quarter per centum; on all refrigerator, oil, stock, fruit, and other car loaning and other car companies, except sleeping car, dining car, drawing room car and palace car companies, four per centum.

The amount of the taxes and license herein imposed shall be in lieu of all other taxes and licenses, State, county and municipal, upon all the property, franchises and privileges of said companies.

**Additional tax on express companies, refrigerator, oil, stock, fruit, and other car loaning and other car companies, operating upon the railroads in this State, except sleeping car, dining car, drawing room car and palace car companies.**

**Special Tax of Eight Cents on the One Hundred Dollars Valuation. Act March 15, 1918.**

(See copy of act printed on page 10).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, a special tax of eight cents on every one hundred dollars of the assessed value; four-eighths for the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive; three-eighths for the construction or reconstruction of the roads and projects comprised in the State Highway System of public roads; one-eighth for the prevention and eradication of tuberculosis among the people of this State:

On real estate; on all tangible personal property; and on all intangible personal property (except money, and bonds of counties, cities and towns, or other political sub-divisions of this State).

**Additional license tax on every company doing express business on any railroad, steamboat or vessel in this State, and on all refrigerator, oil, stock, fruit, and other car loaning and other car companies, operating upon the railroads of this State, except sleeping car companies, dining car, drawing-room car and palace car companies.**

(See copy of act on page 47).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, an additional tax of one-fourth of one per cent. upon the gross receipts from the operation of such company within this State, to be determined as provided for by the provisions of chapter one hundred and forty-one of the Acts of Assembly of Virginia for the year nineteen hundred and fifteen, relating to the

taxation of express companies, refrigerator, oil, stock, fruit and other car loaning and other car companies, operating upon the railroads in this State.

(See act relating to oil, stock, etc., cars, which follows this section.)

**Tax on stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, and other similar cars.**

AN ACT providing for the assessment and taxation of stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, and other similar cars used in this State and owned by corporations or individuals having no domicile within the State. Approved March 17, 1916.

1. Be it enacted by the General Assembly of Virginia, That the president or other chief officer of every car company, car trust, mercantile company or corporation or individual not domiciled within this State owning any stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, or other similar cars, other than a railroad operating a line of railroad, shall annually, on or before the first day of September in each year, report to the State Corporation Commission a true, full and accurate statement, verified by the affidavit of the officer or person making the same, showing the aggregate number of miles made by their several cars over the several lines of railroad in this State during the year next preceding the thirtieth day of June, and a further statement showing the average number of miles traveled per day by the cars of the particular class or classes covered by the statement, in the ordinary course of business during the year.

2. The president or other chief officer of every railroad company whose lines run through or into this State shall also annually, on or before the first day of September in each year, furnish to the State Corporation Commission a statement, verified by the affidavit of the officer or person making the same, showing the total number of miles made by the cars of every such car company, car trust, mercantile company or individual over their lines in this State during the year next preceding the thirtieth day of June. Such statement shall also show separately the names and aggregate number of miles traveled over their lines in this State, by the cars of each such car company, car trust, mercantile company, or individual, and the average number of miles traveled per day by each of the particular class of cars covered by the statement in the ordinary course of business during the year.

3. It shall be the duty of the State Corporation Commission, annually, after thirty days' notice previously given by it to the president or other proper officer of the company owning such property, or to the individual owning it, to ascertain from the best and most reliable information that can be obtained and from said statements the number of cars required to make the total mileage of the cars of each such car company, car trust, mercantile company, or individual within the period of one year next preceding the thirtieth day of June. The State Corporation Commission shall ascertain and fix the valuation upon each particular class of such cars, and the number so ascertained to be required to make the total mileage of the cars of each such car company, car trust, mercantile company, or individual within such period, shall be assessed to the respective car companies, car trusts, mercantile companies and individuals. For the purpose of making this assessment the said commission is authorized to base the assessment upon the returns of the several railroad companies. In case any such car company, car trust, mercantile company or individual shall fail or refuse to make the statement herein required, and in determining the daily average



travel of such cars the commission, in so far as may be practicable, shall harmonize the statements of the several railroad companies, car companies, car trusts, mercantile companies and individuals with respect thereto, fixing a uniform daily average travel of each particular class.

4. A certified copy of the assessment thus made shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of such corporation so assessed, or to such individual so assessed, whose duty it shall be to pay into the treasury of the State on or before the first day of December after receiving such certified copy of the assessment, the taxes upon its property as shown by said copy of the assessment, taxes at the rate of one and three-fifths per centum of the assessed value thereof annually, to be applied to the support of the government of this State.

5. Any such company or individual failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of such taxes. Any such company or individual herein referred to failing to make the reports hereinbefore required within the time herein prescribed shall be liable to a fine of not less than twenty-five dollars nor more than one hundred dollars for each day such company or individual may be in default in making such report, the said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation or individual to appear before said commission and show cause, if any it can, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

6. Nothing in this act shall be construed to apply to or impose any tax upon any rolling stock or cars which are either owned by or leased to any railroad company operating a line of railroad in this State and otherwise assessed for taxation against such railroad company.

7. All acts and parts of acts inconsistent with this act are hereby repealed.

**Corporations operating steamboats, steamships, or other floating property for the transportation of passengers or freight.**

30. (As amended by act approved March 18, 1915.) Each and every corporation which operates steamships, steamboats, or other floating property for the transportation of passengers or freight, shall report annually, on or before the first day of September, to the State Corporation Commission, all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what city, town, county, and school district the property is located, and classifying the same under the following heads:

First. All steamships, steamboats, and other floating property, their machinery and equipments.

Second. All wharves, sheds, offices, stores, docks, machine shops, granaries, elevators, and other buildings.

Third. All real estate and personal property not included in the foregoing classification.

Each such corporation shall also give in said report (a) the total number of miles operated within and without this State for the year ending June thirtieth next preceding; (b) the gross receipts from operations entirely within this State, and if operations are partly within and partly without this State the entire gross receipts from operations for the year ending June thirtieth next preceding; (c) any and all other

information in such manner and in such detail as the State Corporation Commission shall require.

The said Corporation Commission shall, after thirty days' notice previously given by it to the president or other proper officer, assess the value of the property of each of such corporations.

Should any such corporation fail to make the report required by this section on or before the first day of September, the said Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company, and shall ascertain the information required herein, and in the execution of the duty shall be authorized and empowered to send for persons and papers.

The State Corporation Commission shall assess upon said property the taxes imposed thereon by law, and upon said corporations the license tax imposed by law.

A certified copy of the assessment, when made, shall be immediately forwarded, by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of each such corporation, and such corporation shall pay into the treasury of the State by the first of December following, the taxes assessed against it.

It shall be the duty of the clerk of the State Corporation Commission to furnish to the council of every city and town, and to the board of supervisors of every county wherein the property belonging to said corporation is situated, a certified copy of the assessment made by the State Corporation Commission of such corporation's property, which assessment shall definitely show the character of the property, its value and location for the purpose of taxation in each city, town, county, and district, so that city, town, county, and district levies may be imposed upon the same; provided, however, that it shall be the duty of the division superintendent of schools in each such county in which any such corporation owns property, on or before the first day of July in each year, to furnish to each such corporation the boundaries of the school districts of said county wherein any such property is situated.

Any such corporation failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to amount of said taxes.

Any such corporation which shall fail to make the report hereinbefore required within the time herein prescribed, shall be liable to a fine of not less than twenty-five dollars nor more than one hundred dollars for each day such corporation may be in default in making such report. The said fine shall be imposed and judgment entered therefor by the said Corporation Commission after thirty days' notice to any such defaulting corporation, to appear before the said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

**Tax on corporations which operate steamships, steamboats, or other floating property for the transportation of passengers or freight.**

(See also act imposing special tax of eight cents, printed on page 10; and see act imposing additional license tax, printed on page 47).

31. (As amended by act approved March 18, 1915.) The State tax on the intangible personal property (other than bonds issued by counties, cities and towns or other political sub-divisions of this State) owned by corporations which operate steamships, steamboats or other floating property for the transportation of passengers or freight, shall be at the rate of sixty-five cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the

expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rates not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied as is provided by law.

The State tax on the money of every such company shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

The State tax on bonds issued by counties, cities and towns or other political sub-divisions of this State owned by every such company, shall be at the rate of thirty-five cents on every one hundred dollars assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

The State tax on the real estate and tangible personal property of every such company shall be at the rate of ten cents on every one hundred dollars assessed value thereof, the proceeds of which shall be applied to the support of the public free schools of this State, and on such real estate and tangible personal property there shall be local levies at the same rate or rates as are assessed upon other real estate and tangible property located in such localities the proceeds of which local levies shall be applied as is provided by law.

Every such company for the privilege of doing business in this State, in addition to the annual registration fee, and property tax, shall pay an annual license tax as follows:

Said tax shall be equal to one and one-eighth per cent. upon the gross receipts from the operation of such companies, and each of them, within this State. When such companies are operated partly within and partly without this State, the gross receipts within this State shall be deemed to be all receipts on business beginning and ending within this State and all receipts earned in Virginia on business passing through, into or out of this State; provided, that unless otherwise clearly shown such last-mentioned receipts shall be deemed to be that proportion of the total receipts from such business which the entire line mileage over which said business is done bears to the mileage operated within this State.

**Additional tax on corporations which operate steamships, steamboats, or other floating property for the transportation of passengers or freight.**

**Special Tax of Eight Cents on the One Hundred Dollars Valuation. Act March 15, 1918.**

(See copy of act printed on page 10).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, a special tax of eight cents on every one hundred dollars of the assessed value; four-eighths for the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive; three-eighths for the construction or reconstruction of the roads and projects comprised in the State Highway System of public roads: one-eighth for the prevention and eradication of tuberculosis among the people of this State:

On real estate; on all tangible personal property; and on all intangible personal property (except money, and bonds of counties, cities and towns, or other political sub-divisions of this State).

**Additional license tax on corporations which operate steamships, steamboats, or other floating property for the transportation of passengers or freight.**

(See copy of act on page 47).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, an additional annual license tax equal to one-sixteenth of one per cent. upon the gross receipts from the operation of such companies, and each of them, within this State; to be determined in the manner provided for by chapter one hundred and forty-one of the Acts of Assembly for the year nineteen hundred and fifteen, relating to the taxation of corporations operating steamboats, steamships, or other floating property for the transportation of passengers or freight.

**Sleeping car, parlor car, and dining car companies.**

32. (As amended by act approved March 12, 1908.) Each sleeping car, parlor car, and dining car company doing business between points in this State shall report annually, on or before the first day of September, to the State Corporation Commission, the number of miles of track over which it operates its cars in this State on the thirtieth day of June preceding.

The report herein required shall be verified by the oath of the president or other proper officer of the company making the same.

Every such company which shall fail to make the report required in this section within the time herein prescribed shall be liable to a fine of not less than five hundred dollars nor more than two thousand five hundred dollars. The said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation to appear before the said commission, and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Virginia.

If any such company should fail to make such report at the time herein prescribed, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, ascertain the number of miles operated by it in this State, and in the execution of such duty shall be authorized and empowered to send for persons and papers. The State Corporation Commission shall assess upon said companies the license tax imposed thereon by law.

A certified copy of the assessment when made shall immediately be forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts, and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the tax assessed against it.

Any such company failing to pay said tax into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said tax.

**License tax on each sleeping car, parlor car, or dining car company.**

Sec. 33. (As amended by act approved February 5, 1915.) Each and every sleeping car, parlor car and dining car company doing business in this State shall, for privilege of doing business in this State, pay a license tax as follows:

Each and every sleeping car, parlor car and dining car company operating a mileage and doing business within this State shall pay a

license tax of three dollars for each and every mile of track over which it operates its cars in this State.

The taxes herein imposed shall be in lieu of all other taxes, State, county and municipal, against such companies except that they shall be required to pay to the State the annual registration fee.

**Additional license tax on sleeping car, parlor car and dining car companies.**

(See copy of act on page 47).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, upon every sleeping car, parlor car and dining car company doing business in this State, an additional license tax of fifteen cents for each and every mile of track over which it operates its cars in this State.

**Incorporated telegraph and telephone companies.**

Sec. 34. (As amended by act approved March 18, 1915.) Each incorporated telegraph and telephone company doing business in this State owning and operating a telegraph or telephone line in this State, shall report annually, on the first day of September, to the State Corporation Commission all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what corporation, county and school district the property is located and classify the same under the following heads:

(1) Number of miles of poles or conduits owned or operated by it within this State on the thirtieth day of June preceding in each county, city, town and school district.

(2) Number of miles of wire in excess of one wire in each city, county, town and school district.

(3) Real and personal property, including the value of the telephone instruments, switchboards, et cetera, and the value of telegraph instruments, apparatus, et cetera, in each city, county, town or school district.

(4) The gross earnings and receipts in this State for the twelve months next preceding the thirtieth day of June.

The report herein required shall be certified by the oath of the president or other proper officer of the company making the same

The State Corporation Commission shall, after thirty days' notice previously given by it to the president or other proper officer of each of such companies incorporated under the laws of this or any other State, assess the value of the property of said company and assess upon said property the State taxes imposed by law and shall, also, assess the State license tax imposed by law upon every such company. Should any such incorporated company fail to make such report at the time herein prescribed, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company and assess upon said property the taxes imposed by law, and shall also assess the license tax imposed by law upon every such company, and in the execution of such duty shall be authorized and empowered to send for persons and papers.

A certified copy of the assessment, when made, shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of each such company, and such company shall pay into the

treasury of the State by the first day of December following the taxes assessed against it.

It shall be the duty of the State Corporation Commission to furnish to the council of every corporation and to the board of supervisors of every county, and to every city and county treasurer wherein any property belonging to any such corporation is situated a certified copy of the assessment made by the State Corporation Commission of such company's property, which assessment shall definitely show the character of the property, its value and the location for the purposes of taxation in each city, town, county and district, so that city, town, county, district and road levies may be imposed upon the same.

It shall be the duty of the division superintendent of schools in each county in which any such telegraph or telephone company operating a telegraph or telephone line owns property, on or before the first day of July of each year, to furnish such telegraph or telephone company and the clerk of the State Corporation Commission the boundaries of the school district of said county wherein any such property is situated.

It shall be the duty of the judge of the circuit court for each county, at the next term of said court after the first day of July in each year, to instruct the grand jury to inquire into and ascertain whether or not the division superintendent of schools has furnished the boundaries of each school district to such telegraph and telephone companies operating in said county and to the clerk of the Corporation Commission. If the grand jury shall find that the division superintendent of schools has not furnished the boundaries of such school district as herein provided, indictments shall be found against him for a misdemeanor, and, upon conviction thereof, he shall be fined not less than twenty-five nor more than one hundred dollars for each school district so omitted.

Any company failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

**Tax on incorporated telegraph and telephone companies owning or operating telegraph or telephone lines in this State.**

(See also act imposing special tax of eight cents, printed on page 10; and see act imposing additional license tax, printed on page 47).

35. (As amended by act approved March 18, 1915.) The State tax on the intangible personal property (other than bonds issued by counties, cities and towns or other political sub-divisions of this State) owned by every incorporated telegraph or telephone company owning or operating telegraph or telephone lines in this State shall be at the rate of sixty-five cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rates not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied, as is provided by law.

The State tax on the money of every incorporated telegraph and telephone company owning or operating telegraph or telephone lines in this State shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

The State tax on bonds issued by counties, cities and towns or other political sub-divisions of this State, owned by every incorporated

telegraph and telephone company owning or operating telegraph or telephone lines in this State shall be at the rate of thirty-five cents on every one hundred dollars, assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

The State tax on the real estate and tangible personal property of every incorporated telegraph and telephone company owning or operating telegraph or telephone lines in this State shall be at the rate of ten cents on every one hundred dollars, assessed value thereof, the proceeds of which shall be applied to the support of the public free schools of this State, and on such real estate and tangible personal property there shall be local levies at the same rate or rates as are assessed upon other real estate and tangible personal property, located in such localities, and proceeds of which local levies shall be applied as is provided by law.

**Additional tax on incorporated telegraph and telephone companies owning or operating telegraph or telephone lines in this State.**

**Special Tax of Eight Cents on the One Hundred Dollars Valuation. Act March 15, 1918.**

(See copy of act printed on page 10).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, a special tax of eight cents on every one hundred dollars of the assessed value; four-eighths for the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive; three-eighths for the construction or reconstruction of the roads and projects comprised in the State Highway System of public roads; one-eighth for the prevention and eradication of tuberculosis among the people of this State:

On real estate: on all tangible personal property; and on all intangible personal property (except money, and bonds of counties, cities and towns, or other political sub-divisions of this State).

**License tax on telegraph and telephone companies, and on any firm or person operating the apparatus necessary to communicate by telegraph or telephone.**

Sec. 36. (As amended by act approved March 14, 1910.) Each telegraph company and firm, or person, operating the apparatus necessary to communicate by telegraph, shall for the privilege of doing business between points within this State pay a license tax as follows, to-wit:

Two dollars per mile of line of poles or conduits owned or operated by the company, firm, or person in this State, and an additional charge of two per centum of the gross receipts of the company, firm, or person received (or due, though not received), from business done within this State during the year ending the thirtieth day of June.

The specific license tax to be paid by every corporation, person, or association for the privilege of operating the apparatus necessary to communicate by telephone, shall be, when the gross receipts do not exceed fifty thousand dollars, and when the number of miles of poles does not exceed four hundred, and a majority of the stock or other property of such company is not owned or controlled by any other telephone or telegraph company whose receipts exceed fifty thousand dollars, a sum equal to one per centum of the gross receipts of such corporation, person or association from business done within this State during the year ending the thirtieth day of June preceding; when the gross receipts from business done within this State during any such year are in

excess of fifty thousand dollars, or the number of miles of poles exceed four hundred, or a majority of the stock or other property of such company is owned or controlled by any other telephone or telegraph company whose receipts exceed fifty thousand dollars, the license tax shall be a sum equal to one per centum of such receipts up to fifty thousand dollars and an additional sum equal to two per centum of such receipts exceeding fifty thousand dollars, and, in addition, a sum equal to two dollars per mile of line or poles or conduits, owned or operated by such corporation, person, or association in this State; provided, that no license tax shall be charged against any telephone company chartered in this State for the privilege of prosecuting its business when such company is purely a local mutual association, and does not charge others for transmitting messages over its line, or lines, and is not designed to accumulate profits for the benefit of, or to pay dividends to, the stockholders or members thereof.

The license tax to be paid by any firm or person not incorporated, transacting a telegraph or telephone business, or owning and operating a telegraph or telephone instrument, line, or conduit, shall be assessed by the commissioner of the revenue for the district or city wherein the principal office of such firm or person is located, or in which such firm, or person, resides.

#### **Additional license tax on telegraph companies.**

(See copy of act on page 47).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, upon each incorporated telegraph company doing business in this State and owning and operating a telegraph line in this State, an additional license tax of twelve and one-half cents per mile of line of poles or conduits owned or operated by the company in this State, and an additional charge of one-eighth of one per cent. of the gross receipts of such company from business done within this State during the year ending the thirtieth day of June preceding, this tax to be determined as provided for by chapter one hundred and fifty of the Acts of the General Assembly of Virginia for the year nineteen hundred and ten, relating to the taxation of telegraph and telephone companies.

#### **Additional license tax on telephone companies.**

(See copy of act on page 47).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, upon each incorporated telephone company doing business in this State and owning and operating a telephone line in this State, an additional license tax equal to one-sixteenth of one per cent. of the gross receipts of such corporation from business done within this State during the year ending the thirtieth day of June preceding, this tax to be determined as provided for by chapter one hundred and fifty of the Acts of the General Assembly of Virginia for the year nineteen hundred and ten, relating to the taxation of telegraph and telephone companies.

#### **Water, heat, light and power companies.**

364. (Section added by act approved March 22, 1916.) All corporations doing in Virginia the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall, on or



before the first day of September of each year, report to the State Corporation Commission all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what city, town or county and school district therein the property is located. This report shall include all water power rights and privileges, dams, flumes and canals, and shall be itemized as provided in sections two, three, and four of this section. Each such corporation shall also report its gross receipts from all business done in Virginia for the year ending June thirtieth preceding. The reports herein required shall be verified by the oath of the president or other proper officer or person making the same. The State Corporation Commission shall, after thirty days' notice, previously given to the president or other proper person, assess the value of the property of each such corporation, and shall assess the franchise tax hereinafter provided for. Should any such corporation fail to make the reports required by this section on or before the first day of September of each year, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of such corporation, and shall, in the execution of such duties, be authorized and empowered to send for persons and papers, and administer an oath to witnesses and examine the same. The State Corporation Commission shall, after thirty days' notice previously given by it to the president, treasurer or other proper officer of such corporation, proceed to ascertain the value of the property and gross receipts so reported upon the best and most reliable information that can be procured, and to this end shall be authorized and empowered to send for persons and papers. The State Corporation Commission shall assess upon said property and gross receipts the taxes imposed thereon by law. A certified copy of the assessment when made shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of each such corporation, and such corporation shall pay into the treasury of the State by the first day of December following the taxes assessed against it. It shall be the duty of the clerk of the State Corporation Commission to furnish to the council of every city and town and to the board of supervisors of every county wherein any property belonging to such corporation is situated a certified copy of the assessment made by the State Corporation Commission of such company's property, which assessment shall definitely show the character of the property, its value and location for the purpose of taxation, in each city, town or county and school district therein, so that city, town, county and district levies may be imposed upon the same; provided, however, that it shall be the duty of the county superintendent of school in each county in which any such corporation set forth in this section does business or owns property, on or before the first day of July of each year, to furnish each such corporation the boundaries of the school districts of the said county wherein any such property is situated or business done. Any such corporation failing to pay the tax into the treasury within the time herein prescribed, shall incur a penalty thereon of five per centum, which shall be added to the amount of said tax. Any such company which shall fail to make the report hereinbefore required within the time herein prescribed shall be liable to a fine of not less than twenty-five nor more than one hundred dollars for each day such company may be in default in making such report, the said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation, to appear before said commission, and show cause, if any, against the imposition of such fine subject to appeal to the Supreme Court of Appeals.

2: All electric light and power companies shall, to the extent that the property hereinafter particularly set forth is situated in Virginia,

report to the State Corporation Commission the following property, which shall be particularly set forth in said report: The number of feet of conductor or cable, number of conductors, insulators, size of conductor and standard of gauge, total cost of conductor installed, number, kind, height, diameter at top, average, cost, including arms and insulators of poles carrying conductors; number, kind, and total cost of lamp poles erected; number of arc lamps, type, capacity in amperes, and total cost of same; number of incandescent lamps, candle power, and total cost of same; number of transformers, capacity of each in kilowatts, and the total cost of same installed; length in feet and size of each conduit, number of ducts, type of ducts, number of duct feet in each size conduit, character of excavation, manner in which the ducts are laid, number of manholes and handholes, size and character of manholes and handholes, character and number of square yards of paving, and total cost of each conduit; the number of feet of cable in each conduit, number of conductors, character of insulation, working pressure, size and standard of gauge, total cost of cable installed with junction boxes, and the number, type, and total cost of junction boxes installed; the number and capacity each in kilowatts of subway transformers and the total cost of subway transformers installed.

3. All corporations manufacturing and furnishing gas shall report the diameter in inches of their mains, length of cast iron mains, length of steel and wrought iron mains, the depth laid of mains, the kind of soil or rock excavated for same, the age, cost per foot, including paving, kind of paving, and total cost as laid; the number, size, age and cost of each installed of valves and curb boxes, and the total cost of same; the number, diameter in inches, length in feet, cost per foot, including paving, and the total cost of services, including meters; number of street lamps, cost of same installed.

4. All corporations furnishing and selling water shall report the diameter in inches of mains, length of cast iron mains, length of steel and wrought iron mains, the depth laid and the kind of soil or rock excavated, the age and cost per foot, including paving, kind of paving, and total cost of said mains, the number, size, age, and cost of each gate installed, and the total cost of gates installed; the number, size, age and cost of each hydrant, and the total cost of hydrants installed; the number, diameter in inches, length in feet, cost per foot, including paving, of each service, and the total cost of service.

5. Railway companies, which, in addition to operating a railroad, also sell heat, light or power within this State, shall come within the provisions of this act. The value of the plant of each such company shall be apportioned as between its heating, lighting and power business on the one hand, and its railroad business on the other, upon the basis of its gross receipts from each department, and each such company shall segregate its gross receipts from the sale of heat, light and power from its gross receipts from its railroad, and report its gross receipts from the same of heat, light and power to the State Corporation Commission, and pay the property and franchise tax as herein provided.

#### Tax on water, heat, light and power companies.

(See also act imposing special tax of eight cents, printed on page 10; and see act imposing franchise tax, printed on page 47).

Sec. 36½. (Section added by act approved March 22, 1916.) The State tax on the intangible personal property (other than bonds issued by counties, cities and towns or other political sub-divisions of this State) owned by every corporation doing in this State the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall be at the rate of sixty-five cents on every hundred

dollars of the assessed value thereof, the proceeds of which shall be applied to the expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rates not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied, as is provided by law.

The State tax on the money of every corporation doing in this State the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

The State tax on bonds issued by counties, cities and towns or other political sub-divisions of this State, owned by every corporation doing in this State the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall be at the rate of thirty-five cents on every one hundred dollars, assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

The State tax on the real estate and tangible personal property of every corporation doing in this State the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall be at the rate of ten cents on every one hundred dollars assessed value thereof, the proceeds of which shall be applied to the support of the public free schools of this State, and on such real estate and tangible personal property there shall be local levies at the same rate or rates as are assessed upon other real estate and tangible personal property, located in such localities, and proceeds of which local levies shall be applied as is provided by law.

Every corporation coming within the provisions of this and the preceding section, shall pay to the State an annual State franchise tax equal to three-fourths of one per centum of its gross receipts, for the privilege of exercising its franchises in this State, which, with the taxes hereinbefore provided for, shall be in lieu of all State taxes or license charges whatsoever upon the franchises of such corporations, and the shares of stock issued by it, and upon all its property as hereinbefore provided; provided, that nothing herein contained shall exempt such corporation from the annual fee required by section one hundred and fifty-seven of the Constitution, or from assessments for street and other local improvements, which shall be authorized by law, or from the county, city, town, district, or road levies; provided, that any city or town may impose a license tax upon such corporation for the privilege of doing business therein, which shall not exceed one-half of one per centum of the gross receipts of such business accruing to such corporation from said business in such city or town; and, provided, further, that from the amount of any such license tax there shall be deducted any sum or sums paid by such corporations to such city or town as a merchant's license tax, and license taxes; and provided, further, that nothing herein contained shall annul or interfere with or prevent any contract or agreement by ordinance between such corporations and municipalities as to compensation for the use of the streets or alleys of such municipalities by such corporations.

The real and personal property of such corporation, other than its franchise, shall be assessed on the valuation fixed by the State Corporation Commission with county, city, town, district, and road levies, at the same rate as real and personal property of natural persons are assessed with such levies.

No State tax, county, city, town, district or road levy shall be laid on the net income of any such corporation, nor shall any county, city,

town, district or road levy be laid on the gross receipts of any such company.

All taxes and levies shall, until paid, be a lien upon the property within this State of the corporation owning the same, and take precedence of all other liens or encumbrances.

Any such corporation, or the State or any county or city, at the instance of the Attorney General of the State, or of the Commonwealth's attorney for any county or city aggrieved by the assessment and ascertainment of such taxes, may, within thirty days after receiving a certified copy thereof, apply for relief to the circuit court of the city of Richmond. Notice of the application setting forth the grounds of complaint, verified by affidavit, if the appeal be taken by any such corporation, shall be served on the State Corporation Commission, and on the Attorney General, whose duty it shall be to represent the Commonwealth, or if the appeal be taken by the State or any county or city, notice of the application, setting forth the grounds of complaint, shall be served on such corporation. If the court be of the opinion that the assessment or tax is excessive, it shall reduce the same, but if of the opinion that it is insufficient, it shall increase the same. Unless the applicant pay the taxes under protest when due, the court, if the decision is adverse to the applicant, shall, in disallowing the application, give judgment against it for the taxes assessed by the State Corporation Commission, and for a sum, by way of damages, equal to interest at the rate of one per centum per month upon the amount of the taxes from the time same were payable. If the decision is in favor of such corporation, in whole or in part, appropriate relief shall be granted, including the right to recover any excess of taxes that may have been paid with legal interest thereon, and the legally taxable cost of said application from the State or local authorities, or both, as the case may be, the judgment to be enforceable by mandamus or other proper process issuing from the court finally adjudicating the application. If the decision be in favor of the State or any county or city, appropriate relief shall be granted, and the court shall enforce its judgment by mandamus or other proper process.

The Supreme Court of Appeals may, subject to the provisions of article six of the Constitution, allow a writ of error to either party.

#### **Additional tax on water, heat, light and power companies.**

#### **Special Tax of Eight Cents on the One Hundred Dollars Valuation. Act March 15, 1918.**

(See copy of act printed on page 10).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, a special tax of eight cents on every one hundred dollars of the assessed value; four-eighths for the maintenance of the public free schools of the primary and grammar grades from the first to the seventh grades, inclusive; three-eighths for the construction or reconstruction of the roads and projects comprised in the State Highway System of public roads; one-eighth for the prevention and eradication of tuberculosis among the people of this State:

On real estate; on all tangible personal property; and on all intangible personal property (except money, and bonds of counties, cities and towns, or other political sub-divisions of this State).

**Additional franchise tax on water, heat, light and power companies.**

(See copy of act on page 47).

This act imposes and directs to be assessed for the year 1918 and thereafter, until otherwise provided, upon each corporation doing in Virginia the business of furnishing water, heat, light or power, whether by means of electricity or gas, an additional annual State franchise tax equal to one-thirty-second of one per cent. of its gross receipts, to be determined in the manner provided for by chapter four hundred and seventy-two of the Acts of Assembly for the year nineteen hundred and sixteen, relating to water, heat, light and power companies.

**Fees on charters.**

Sec. 37. (As amended by act approved February 26, 1910.) Every domestic corporation authorized by its charter to exercise the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, upon the granting or extension of its charter, shall pay a fee into the treasury of the State of Virginia to be ascertained and fixed as follows:

For a company whose maximum capital stock is five thousand dollars or under, twenty-five dollars; for a company whose capital stock is over five thousand dollars, and not to exceed ten thousand dollars, fifty dollars; over ten thousand and not to exceed twenty-five thousand dollars, seventy-five dollars; over twenty-five thousand dollars, and not to exceed fifty thousand dollars, one hundred and twenty-five dollars; over fifty thousand dollars, and not to exceed one hundred thousand dollars, two hundred dollars; over one hundred thousand dollars, and not to exceed three hundred thousand dollars, three hundred and twenty-five dollars; over three hundred thousand dollars, and not to exceed five hundred thousand dollars, four hundred and fifty dollars; over five hundred thousand dollars, and not to exceed eight hundred thousand dollars, five hundred and seventy-five dollars; over eight hundred thousand dollars, and not to exceed one million dollars, seven hundred and fifty dollars; over one million dollars, and not to exceed ten million dollars, one thousand dollars; over ten million dollars, and not to exceed twenty million dollars, one thousand two hundred and fifty dollars; over twenty million dollars, and not to exceed thirty million dollars, one thousand five hundred dollars; over thirty million dollars, and not to exceed forty million dollars, one thousand seven hundred and fifty dollars; over forty million dollars, and not to exceed fifty million dollars, two thousand dollars; over fifty million dollars, and not to exceed sixty million dollars, two thousand two hundred and fifty dollars; over sixty million dollars, and not to exceed seventy million dollars, two thousand five hundred dollars; over seventy million dollars and not to exceed eighty million dollars, two thousand seven hundred and fifty dollars; over eighty million dollars, and not to exceed ninety million dollars, three thousand dollars; over ninety million dollars, five thousand dollars.

For the purpose of this act the amount to which the company is authorized by the terms of its charter to increase its capital stock shall be considered its maximum capital stock.

38. (As amended by act approved March 14, 1912.) Every domestic corporation, other than such as are described in the last preceding section, upon the granting or extension of its charter, shall pay a fee into the treasury of the State of Virginia to be ascertained and fixed as follows:

For a company whose maximum authorized capital stock is fifty thousand dollars or less, ten dollars; for a company whose maximum authorized capital stock is over fifty thousand dollars and less than

three million, twenty cents for each one thousand dollars or fraction thereof; for a company whose maximum authorized capital stock is three million dollars or more, six hundred dollars; provided, however, that building fund associations mutual insurance companies without capital stock, and other mutual companies not organized for strictly benevolent or charitable purposes, shall pay twenty-five dollars only for such certificate of incorporation or charter granted; and, provided, further, that no fee shall be imposed on corporations organized for religious, benevolent or literary purposes, or to conduct a purely charitable institution or institutions.

Sec. 38a. (As amended by Act approved February 26, 1910.) Every foreign corporation, when it obtains from the State Corporation Commission a certificate of authority to do business in this State, shall pay an entrance fee into the treasury of Virginia to be ascertained and fixed as follows.

For a company whose maximum capital stock is fifty thousand dollars, or less, thirty dollars; for a company whose capital stock is over fifty thousand dollars, and not to exceed one million dollars, sixty cents for each one thousand dollars or fraction thereof; over one million dollars, and not to exceed ten million dollars, one thousand dollars; over ten million dollars, and not to exceed twenty million dollars, one thousand two hundred and fifty dollars; over twenty million dollars, and not to exceed thirty million dollars, one thousand five hundred dollars; over thirty million dollars, and not to exceed forty million dollars, one thousand seven hundred and fifty dollars; over forty million dollars, and not to exceed fifty million dollars, two thousand dollars; over fifty million dollars, and not to exceed sixty million dollars, two thousand two hundred and fifty dollars; over sixty million dollars, and not to exceed seventy million dollars, two thousand five hundred dollars; over seventy million dollars, and not to exceed eighty million dollars, two thousand seven hundred and fifty dollars; over eighty million dollars, and not to exceed ninety million dollars, three thousand dollars; over ninety million dollars, five thousand dollars; provided, however, that foreign corporations without capital stock shall pay fifty dollars only for such certificate of authority to do business in this State.

For the purpose of this act the amount to which the company is authorized by the terms of its charter to increase its capital stock shall be considered its maximum capital stock.

Sec. 59. (As amended by act approved February 26, 1910.) A charter heretofore granted or issued under the law of this State, whereby none of the powers of a transportation or transmission company or other public service corporation were conferred upon the corporation so chartered, shall not be amended so as to add to the powers and privileges originally acquired by the corporation, any of the powers, rights and privileges of a transportation or transmission or of any other public service company.

Upon the amendment of any charter, domestic or foreign, the fee to be charged on the amended charter shall be an amount equal to the difference between the amount already paid on the original charter and the amount required by this act to be paid on the maximum amount provided for in such amendment and upon the amendment or extension of any charter, domestic or foreign, if no fee was paid to this State on the original charter, the amount to be paid shall be the same as would have to be paid on original charter.

Upon the amendment or extension of a charter of a transportation or transmission company, or any other public service company, in the event that the charter fee paid on the original charter and any prior amendments, shall be less than the amount of charter fee required to be paid on an original charter of that character by the terms of this act then a charter fee shall be paid on the amended charter equal in amount to the difference between the charter fee already paid on the original charter and any prior amendments thereof and the amount required by

this act to be paid on the maximum amount of authorized capital stock provided for in the charter of said corporation at the time of such amendment.

Upon the merger or consolidation of two or more corporations in the manner provided for by the laws of this State, whenever one of the corporations so merging or consolidating is a foreign corporation, then a charter fee shall be paid, as provided for in this act, upon the amount of capital stock proposed to be issued by the new or consolidated corporation taken as the maximum capital stock for the purpose of estimating said charter fee.

**How fees paid by foreign corporations: how preceding sections construed.**

Sec. 40. The fees hereinbefore required to be paid by corporations organized under the laws of a jurisdiction beyond this State, and proposing to transact business in this State, shall be paid direct into the treasury of the State, whereupon the State Corporation Commission may issue a certificate authorizing the said corporation to transact such business and conduct operations of a character to be described in said certificate within this State, but the said corporation shall not have the right to transact business or conduct operations of any character in this State until said fees have been paid, and said certificates been duly issued. Nothing contained in this section or the three preceding sections shall be construed to impose a fee for a charter, or for authority to transact business in this State, upon any company which has already paid the fee or tax heretofore imposed by law upon its charter, or for authority to transact its business in this State; but this provision shall not be construed to exempt any amendment or extension of any such charter or of such authority to transact business in this State from the fees imposed by the sections hereinbefore mentioned, or either of them. And the clerk of the State Corporation Commission shall, along with the order of the commission in the premises record said certificate and the certificate of the Auditor of Public Accounts as to the payment of such fees in a proper book to be kept by said clerk for the purpose.

**Annual registration fee.**

Sec. 41. (As amended by act approved March 12, 1908.) Every domestic corporation, other than a purely charitable institution, and every foreign corporation doing business in this State, whose maximum capital stock is fifteen thousand dollars, or under, and every such corporation organized on a mutual basis or without capital stock, shall pay into the treasury of the State, on or before the first day of March in each and every year, an annual registration fee of five dollars; a corporation whose maximum capital stock is over fifteen thousand dollars, and does not exceed fifty thousand dollars, shall pay an annual registration fee of ten dollars; a corporation whose maximum capital stock is over fifty thousand dollars, and does not exceed one hundred thousand dollars, shall pay an annual registration fee of fifteen dollars; a corporation whose maximum capital stock is over one hundred thousand dollars and does not exceed three hundred thousand dollars, shall pay an annual registration fee of twenty dollars; and a corporation whose maximum capital stock exceeds three hundred thousand dollars, shall pay an annual registration fee of twenty-five dollars; said annual registration fee shall be irrespective of any specific license tax or other tax or fee imposed by law, upon said corporation for the privilege of carrying on its business in this State, or upon its franchise, property or receipts.

The State Corporation Commission shall ascertain from its records the amount of the authorized maximum capital stock of each of said cor-

porations, as of the first day in January of each year, and shall assess against each such corporation the registration fee herein imposed, and a certified copy of the assessment, when made, shall be forwarded by the clerk of the State Corporation Commission, before the fifteenth day of February, to the Auditor of Public Accounts, and to each such corporation.

The State Corporation Commission may require every domestic and foreign corporation, in the month of January, in each year, and within such time as it may prescribe, to make to the commission, on forms prescribed by it, such report of the status, business, and condition of each such corporation as the commission may call for.

The failure of any corporation for two successive years to pay its annual registration fee, or to make such report, shall, when such failure shall have continued for ninety days after the expiration of such two years, operate, without further proceedings, as a revocation and annulment of the charter of such corporation, if it be a domestic corporation, or of its certificate of authority to do business in this State, if it be a foreign corporation, and the State Corporation Commission shall publish the fact of such revocation or annulment once a week for four consecutive weeks in a daily newspaper published in the city of Richmond, Virginia.

The failure of any corporation to pay its annual registration fee for any single year shall, when such failure shall have continued for ninety days after the same has been assessed, subject such corporation to a fine of not less than double the amount of such assessment, to be imposed and judgment entered therefor by the State Corporation Commission.

42. Any such corporation which shall fail to make the report herebefore required within the prescribed time, shall be liable to a fine of not less than twenty-five nor more than one hundred dollars for each offense, and each period of thirty days wherein such company may be in such default in making such report shall constitute a distinct and separate offense. The said fine to be imposed and judgment entered therefor by the State Corporation Commission, after thirty days' notice to any such defaulting corporation to appear before the said commission, and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

#### **Annual State franchise tax.**

Sec. 43. (As amended by act approved February 26, 1910.) Every corporation, joint stock company, or association, organized or formed under, by or pursuant to law in this State; except railway, canal, light, heat, and power companies, gas and water companies, insurance, banking and security companies, telephone companies, having an authorized maximum capital stock of five thousand dollars or less, cemetery, religious and charitable associations, shall, in addition to the charter fee, tax on property, and income or receipts, and license tax, and the registration fee prescribed by law, pay into the treasury of the State on or before the first day of March, of each and every year, an annual State franchise tax to be assessed by the State Corporation Commission.

The amount of such franchise tax shall be as follows: Where the maximum capital stock is twenty-five thousand dollars, and under, ten dollars; over twenty-five thousand dollars, and not in excess of fifty thousand dollars, twenty dollars; over fifty thousand dollars, and not in excess of one hundred thousand dollars, forty dollars; over one hundred thousand dollars, and not in excess of three hundred thousand dollars, sixty dollars; over three hundred thousand dollars, and not in excess of five hundred thousand dollars, one hundred dollars; over five hundred



thousand dollars, and not in excess of one million dollars, two hundred dollars; and for all in excess of one million dollars, an additional sum of ten dollars for each hundred thousand dollars or fraction thereof in excess of one million dollars.

The State Corporation Commission shall ascertain the amount of the authorized maximum capital stock of each such corporation, company or association as of the first day of January in each year, and shall assess against each such corporation, company, or association the State franchise tax herein imposed, and a certified copy of such assessment, when made, shall be forwarded by the clerk of the State Corporation Commission before the fifteenth day of February to the Auditor of Public Accounts and to the president or other proper officer of every such corporation, company or association.

Any such corporation, company or association failing to pay said tax into the State treasury within the time prescribed, shall incur a penalty thereon of five per centum and interest at the rate of six per centum per annum on the total amount of tax and penalty from the date when the same was due until paid, which shall be added to the amount of said tax.

(Act approved March 24, 1914.)

1. Be it enacted by the General Assembly of Virginia, That all building and loan associations or companies, doing only the business of building, and loan association or company in the counties or cities in which their principal offices are located, and in not more than five contiguous counties, and in the cities located in such counties and organized on the wholly mutual plan, be, and they are hereby exempted from the payment of any State franchise tax, and, whereas, no assessments of such tax have heretofore been made against any building and loan association, the State Corporation Commission is directed to recall and cancel any assessment made against any building and loan association or company of this State from the State franchise tax for the year nineteen hundred and fourteen, and any previous years, and not to further assess any such building and loan association or company for said State franchise tax doing business only in the county or city wherein its principal offices are located, and in not more than five counties contiguous thereto, and organized on the wholly mutual plan.

#### Tax on inheritances.

Section 44. (As amended by act approved March 15, 1918.) 1. All property within the jurisdiction of the Commonwealth, real, personal and mixed, and any interest therein, whether belonging to inhabitants of the Commonwealth or not, which shall pass by will, or grant or gift (except in case of a bona fide purchase for full consideration in money or money's worth) made or intended to take effect in possession or enjoyment after the death of the grantor, whether absolutely or in trust, except to or for the use of (Class A) the husband, wife, lineal ancestor, or lineal descendant of a decedent, or to or for the use of (Class B) the brother, sister, nephew, or niece of a decedent, shall be subject to a tax of five per centum of the fair market value or so much thereof as is in excess of one thousand dollars and not in excess of fifty thousand dollars, to a tax of seven per centum upon all in excess of fifty thousand dollars and up to one hundred thousand dollars, to a tax of nine per centum upon all in excess of one hundred thousand dollars and up to five hundred thousand dollars, to a tax of twelve per centum on all in excess of five hundred thousand dollars and up to one million dollars, and to a tax of fifteen per centum upon all in excess of one

million dollars; and such property which shall so pass to or for the use of a member of Class A shall be subject to a tax of one per centum of the fair market value of so much thereof as is in excess of ten thousand dollars and not in excess of fifty thousand dollars, to a tax of two per centum upon all in excess of fifty thousand dollars and up to one hundred thousand dollars, to a tax of three per centum upon all in excess of one hundred thousand dollars and up to five hundred thousand dollars; to a tax of four per centum upon all in excess of five hundred thousand dollars and up to one million dollars, and to a tax of five per centum upon all in excess of one million dollars; and such property which shall so pass to or for the use of a member of Class B shall be subject to a tax of two per centum of the fair market value of so much thereof as is in excess of four thousand dollars and not in excess of fifty thousand dollars, to a tax of four per centum upon all in excess of fifty thousand dollars and up to one hundred thousand dollars, to a tax of six per centum upon all in excess of one hundred thousand dollars and up to five hundred thousand dollars, to a tax of eight per centum upon all in excess of five hundred thousand dollars and up to one million dollars, to a tax of ten per centum upon all in excess of one million dollars; but no such gift, bequest, devise or distributive share of an estate which shall so pass to or for the use of the husband, wife, lineal ancestor or lineal descendant of a decedent, unless its fair market value exceed the sum of ten thousand dollars, and no such gift, bequest, devise or distributive share of an estate which shall so pass to or for the use of the brother, sister, nephew or niece of a decedent, unless its fair market value exceed the sum of four thousand dollars, and no other such gift, bequest, devise or distributive share of an estate unless its fair market value exceed the sum of one thousand dollars, nor any such gift, devise or bequest made exclusively for State, county, municipal, charitable, educational or religious purposes in this State, nor any such gift, devise or bequest made for the exclusive benefit of any institution, association or corporation in this State whose property is exempt from taxation by the laws of this State, shall be subject to the provisions of this act.

2. The personal representative of such decedent shall withhold and pay the whole of said tax, except the tax on the transfer of such real estate belonging to the estate of the decedent as he is not authorized to sell or receive the rents and profits from, and the sureties on his official bond shall be bound for the payment thereof.

3. Where the personal representative is not authorized to sell or receive the rents and profits from any real estate belonging to the estate of his decedent and passing at his death, the taxes upon the transfer of such real estate shall be paid by the devisee, devisees, or heirs at law of such decedent, or other person or persons to whom such real estate shall pass, whether by the terms of the decedent's will or any deed or grant made by him in his lifetime and taking effect at his death, or by operation of the statutes regulating descents and distributions.

4. The tax on the transfer of any property, of whatever nature, as to which the decedent shall die intestate, or which is not under the control of a personal representative, shall be paid by the distributee, distributees, heir or heirs at law of such decedent, or by the other person or persons to whom such property shall pass under the laws regulating descents and distributions, or by operation of any deed or gift made by the decedent in his lifetime and taking effect upon his death.

5. The corporation or hustings court of a city, or the circuit court of a county or city, the chancery court of the city of Richmond, the law and chancery court of the city of Norfolk, or the clerk of the circuit court of a county or city or the clerk of the corporation or hustings

court of the city, before whom the will is probated or administration is granted, shall determine the amount of the tax provided for by this act to be imposed upon the transfer of such property as passes by such will, or as comes into the hands of such administrator for the purpose of ascertaining the taxes due under this act, the court of every city and county having jurisdiction to admit wills to probate and to grant letters of administration shall designate one of its commissioners whose duty it shall be, except where the estate is administered in a suit, to investigate and report to the court or clerk, as the case may be, the value of the estate of every decedent chargeable with a tax under this act, and the probate of whose will or letters of administration on whose estate is had in said court or clerk's office, and report the amount and kinds thereto and the persons who are entitled to the same; and the said commissioner shall be allowed for his services for making said appraisal and report one-half of one per cent. of said estate so taxable, payable out of said estate as part of the cost of administration; provided, however, that said compensation shall in no case be less than five nor more than fifty dollars, except that for special services rendered the court may allow greater compensation. Upon the report of said commissioner the said court or the clerk of any court clothed with probate powers and in the exercise thereof, shall determine the inheritance taxes, if any, to be paid on the estate passing by will or administration, and shall enter of record in the order book of the court or clerk, as the case may be, the amount of the tax to be paid. And no estate of any decedent, subject to tax under this act shall be distributed unless and until the tax has been assessed thereon as provided by this act. The clerk of the court shall certify a copy of said order to the treasurer of his county or city and a copy to the Auditor of Public Accounts, for which service such clerk shall be paid a fee of two dollars and fifty cents by the personal representative of such decedent. The Auditor of Public Accounts shall charge the treasurer with the tax and the treasurer shall pay the same into the treasury as collected, less a commission of five per centum.

6. The amount of the tax on a transfer of any property, of whatever nature as to which the decedent shall die intestate, or which is not under the control of a personal representative, shall be determined in the same manner provided in paragraph five of this act by the corporation or hustings court of a city, or the circuit court of a county or city, the chancery court of the city of Richmond, the law and chancery court of the city of Norfolk, or the clerk of the circuit court of the county or city, or other court in which certificate was granted the personal representative for obtaining probate of the will or letters of administration; and if there has been no qualification on the estate of the decedent, the amount of said tax shall be determined in the same manner provided in paragraph five of this act by the corporation or hustings court of a city, or the circuit court of a county or city, the chancery court of the city of Richmond, the law and chancery court of the city of Norfolk, or the clerk of the circuit court of the county or city, or other court, in which qualification might have been had. Entry shall be made in the order book of the court or clerk, as the case may be, showing the nature and value of the property so passing, the amount of the tax determined and by whom the same shall be paid. The clerk of the court shall certify a copy of such order to the treasurer of his county or city and a copy to the Auditor of Public Accounts, for which service the clerk shall be paid a fee of two dollars and fifty cents by the person or persons to whom such property passes. The Auditor of Public Accounts shall charge the treasurer with the tax and the treasurer shall pay the same into the treasury as collected, less a commission of five per centum.

7. Said taxes shall be assessed upon the actual value of the prop-

erty at the time of the death of the decedent. In every case where there shall be a devise, descent, bequest or grant to take effect in possession or enjoyment after the expiration of one or more life estates, the tax shall be assessed on the actual value of the property or the interest of the beneficiary therein at the time when he becomes entitled to the same in possession or enjoyment. The value of an annuity or a life interest in such property, or any interest therein less than an absolute interest, shall be determined by the annuity tables provided for by section 2281 of the Code of Virginia. In every case in which it is impossible to compute the present value of any interest in property so passing the court or clerk then engaged in determining the amount of the said tax shall, subject to the approval of the Auditor of Public Accounts, affect such settlement of the tax as such court or clerk shall deem to be for the best interest of the Commonwealth, and payment of the same so agreed upon shall be a full satisfaction of such taxes.

8. The clerk by whom the tax is to be determined, or the clerk of the court by which the tax is to be determined, shall serve a written notice on the attorney for the Commonwealth of the city or county in which such determination shall be had, and on each personal representative, devisee, heir at law, or other person to be charged with taxes by the said clerk or court, at least ten days before the entry of the order charging the taxes, and said notice shall set forth the time and place at which such determination shall be had; but the mailing of said notice to the last known address of the party to be notified, or to the attorney at law representing such party, shall be sufficient service under this section.

9. Taxes imposed by the provisions of this act shall be payable to the treasurer of the county or city in which the amount of such tax was determined and at the expiration of one year after the death of the decedent. In all cases in which there shall be a grant, devise, descent or bequest to take effect in possession or come into actual enjoyment after the expiration of one or more life estates or a term of years, the taxes thereon shall be payable by the executors, administrators or trustees in office when such right of possession accrues, or, if there is no such executor, administrator or trustee, by the person or persons so entitled thereto, and at the expiration of one year after the date when the right of possession accrues to the person or persons so entitled. If the taxes are not paid when due a penalty thereon of twenty per centum and interest at the rate of six per centum per annum on the total amount of taxes and penalty from the date when the same was due until paid, shall be added to the amount of said taxes and collected as a part of same.

10. Property of which a decedent dies seized or possessed subject to taxes as aforesaid, in whatever form of investment it may happen to be, and all property acquired in substitution therefor, shall be charged with a lien for all taxes and interest thereon which are or may become due on such property; but said lien shall not affect any personal property after the same has been sold or disposed of to a bona fide purchaser for value by the executors, administrators or trustees. The lien charged by this act upon any real estate or separate parcel thereof may be discharged by the payment of the taxes due and to become due upon said real estate or separate parcel, or by an order or decree of the court discharging said lien and securing the payment to the Commonwealth of the taxes due or to become due by bond or deposit. The treasurer may levy upon and sell so much of said property, both real and personal, as shall be sufficient to pay the taxes and expenses of sale, or he may rent or lease any portion of the real estate charged with the taxes for cash sufficient to pay the amount of taxes due.

11. If the amount of the taxes charged is determined by a court, the person or persons so charged with the taxes shall have the right of appeal to the Supreme Court of Appeals as in other cases.

12. Any person charged with taxes under this section, aggrieved by an order of any clerk of a court determining the amount of said taxes, may, within one year after the date on which such order was entered, apply for relief to the court of which such clerk is an officer. An application in writing, setting forth the manner in which the applicant considers himself aggrieved, shall be filed with the clerk by whom such order was made, at least ten days before the hearing of the cause, and notice of the time at which such application will be presented to the court shall be served upon the clerk of the court and the attorney for the Commonwealth, and a copy of both the application and the notice mailed to the Auditor of Public Accounts. Said notice shall be served on the clerk and the attorney for the Commonwealth, and a copy thereof mailed to the Auditor of Public Accounts at least fifteen days prior to the date on which the application is presented to the court. The attorney for the Commonwealth shall defend the application and no order made in favor of the applicant shall have any validity unless it is stated therein that such attorney did so defend; that the clerk charging the taxes, or his successor, was examined as a witness touching the application; and the facts proved upon such hearing be certified.

13. If the court be satisfied that the applicant is erroneously charged in the clerk's order and that the erroneous charge was not caused by the failure or refusal of the applicant to furnish an inventory of the property subject to the tax to the clerk of the court, the court may order that the order of the clerk be corrected. If the order of the clerk charges more than the proper amount, the court may order that the applicant be exonerated from the payment of so much as is erroneously charged, if not already paid, and if paid, that it be refunded to him. If the order of the clerk charges less than the proper amount, the clerk shall order that the applicant pay the proper taxes. A copy of any order made under this section correcting an erroneous order of a clerk shall be certified by the court to the Auditor of Public Accounts and the Treasurer of the State.

14. If, from the statement of the facts or other evidence, the Auditor of Public Accounts shall be of opinion that the order of the court, or the orders of the clerk, determining the taxes is erroneous, he may, within one year from the time such order is made, file a petition for a rehearing or review of such order; said petition may be filed in the court by which the order was made or of which the clerk is an officer, or with the judge thereof in vacation, and shall be in the name of the Commonwealth, and on the filing of the same shall operate as a supersedeas and the matter shall thereupon be reheard or the order reviewed in said court, and witnesses examined in the same manner as if no previous determination had been had. The petition shall be presented and the hearing conducted by the attorney for the Commonwealth of the county or corporation.

At the rehearing the court shall make such order therein as may be proper, and should the order of the court be against the Commonwealth, the Auditor of Public Accounts may take an appeal to the Supreme Court of Appeals, and a supersedeas may be granted in such case in the same manner as now provided by law in cases other than cases of appeal of right. No costs shall be adjudged against the Commonwealth on the appeal, but costs may, in the discretion of the court, be awarded against the clerk of the court who charged the tax, if the same be erroneous.

15. Of all taxes upon said inheritances paid into the State treasury one-half shall be placed to the credit of the public school fund of the Commonwealth, and shall be apportioned according to school population, and the other half shall be remitted to the counties and cities in which such taxes are respectively collected, and all of such taxes shall be used for the primary and grammar grades of the public free schools of the State and in such counties and cities.

16. All acts and parts of acts inconsistent with this act and specifically section forty-four of an act entitled "An act to raise revenue for the support of the government and the public free schools and to pay the interest on the public debt, and to provide a special tax for pensions as authorized by section one hundred and eighty-nine of the Constitution," approved April the sixteenth, nineteen hundred and three, are hereby repealed.

(This section as amended in force on and after June 21, 1918).

### LICENSES—SCHEDULE A.

#### Merchants.

45. (As amended by act approved March 19, 1915.) Every person, firm, company or corporation engaged in the business of a merchant shall pay a license tax for the privilege of doing business in this State to be graduated by the amount of purchases made by him during the period for which the license is granted, and all goods, wares and merchandise manufactured by such merchant and sold or offered for sale, in this State, as merchandise, shall be considered as purchases within the meaning of this section; provided, that this section shall not be construed as applying to manufacturers taxed on capital by this State, who offer for sale at the place of manufacture, goods, wares and merchandise manufactured by them. To ascertain the amount of purchases it shall be the duty of such merchant, on the first day of April of each year, or within ten days thereafter, to make report in writing, under, oath to the commissioner of the revenue, for the district for which he was licensed, showing purchases as above defined, and also all goods, wares and merchandise manufactured and sold or offered for sale in this State during the next preceding twelve months; except such goods, wares and merchandise as is manufactured by persons, firms and corporations taxed on their capital by this State. The form of the report required by this section shall be prepared by the Auditor of Public Accounts and furnished to each commissioner of the revenue, and by him distributed to each licensed merchant; and each commissioner shall, in the mode prescribed for making such report by him of violations of the revenue law, report every merchant who shall fail to comply with the requirements of this section. Any person violating the provisions of this section shall pay a fine of not less than thirty dollars, or more than one thousand dollars for each offense.

#### Merchants' license.

46. (As amended by act approved March 22, 1916.) For every license to a merchant, firm, company or corporation as defined in section forty-five engaged in the business of a merchant, the amount to be paid shall be graduated as follows:

If the amount of purchases shall not exceed one thousand dollars, the amount shall be five dollars. When purchases exceed one thousand dollars, but do not exceed two thousand dollars, the amount shall be ten dollars; and for all purchases over two thousand dollars and less than one hundred thousand dollars, there shall be paid twenty cents on the one hundred dollars; and upon all the purchases over one hundred thousand dollars, there shall be paid ten cents on every hundred dollars in excess of one hundred thousand dollars.

Each merchant shall keep his invoices and a record with ink of all purchases, and from whom made, which record shall be open to inspection and examination by the taxing officers of the State, and the report of purchases made by the merchant shall be taken from that record; and he or his agents shall make oath to the correctness of the report and that the

same is in accordance with said record, and that the record has been accurately kept.

It shall be the duty of the commissioner of the revenue to examine the record of purchases required to be kept by the merchant and to verify the merchant's report of purchases by that record; and he shall state upon the report of purchases made to him by the merchant that he did examine the record of purchases kept by the merchant. Every merchant who does not keep the record herein provided for shall be assessed with and pay a minimum State license tax of twenty-five dollars, in addition to such tax as may be ascertained by the local board of review as hereinafter provided for. Every merchant who does not keep the record herein provided for shall be reported by the commissioner of the revenue to the local board of review whose duty it shall be to ascertain the correct purchases of such merchant by summoning the merchant before it and by such investigation and examination as it deems proper to make or to have made, to correctly determine the true and correct purchases of such merchant, and when this fact has been ascertained the local board of review shall direct the commissioner of revenue to assess such merchant with the State license tax provided by law upon the purchases so ascertained, in addition to the minimum State license tax of twenty-five dollars hereinbefore provided for, but the minimum State license tax of twenty-five dollars hereinbefore provided for shall not apply to licenses granted merchants in the license year beginning May first, nineteen hundred and sixteen, and ending April thirtieth, nineteen hundred and seventeen. Should the commissioner of the revenue fail to perform the duty herein imposed upon him he shall not be paid by the State any commission upon the tax so assessed, and he shall be subject in each case of failure to a fine of twenty-five dollars to be recovered as other fines are recovered, and it shall be the duty of the local board of review to bring to the attention of the attorney for the Commonwealth each failure of the commissioner of the revenue to perform the duty herein required of him.

Provided, further, that goods, wares and merchandise not belonging to a merchant which are offered for sale by the merchant or by another person at the merchant's duly licensed place of business shall require such merchant to take out the license of a commission merchant. The sums imposed under and by virtue of this section shall be in lieu of all taxes for State purposes on the capital actually employed by said merchant or mercantile firm or corporation in said business, except the registration fee and franchise tax, and except that such merchant shall not be exempt from the payment of county, district, and road or other levies on the net amount of capital, as defined by law, on hand on the first day of February of each year and may be required to pay the usual city, county, district, and road or other levies thereon, notwithstanding this act. The word "capital" shall include moneys and credits actively used in carrying on the business, including goods, wares and merchandise on hand, and all solvent bonds, demands and claims made and contracted in the business during the preceding year; but real estate shall not be held to be capital, but shall be assessed and taxed as other specific property; but any merchant may file with the commissioner of the revenue a statement verified by affidavit showing the amounts owing upon the purchase price of such goods, wares and merchandise, if any, and further showing the persons, firms, or corporations to whom the same is due, and the address of each, and thereupon it shall become the duty of the commissioner of the revenue to deduct the aggregate of such amounts from the capital of such merchants in making the assessment on such capital.

For the purposes of ascertaining the tax to be paid by a merchant beginning business, his purchases shall be considered to be the amount of goods, wares and merchandise bought to commence business with, in-

cluding goods, wares and merchandise manufactured by him to be offered for sale at the place at which he conducts his business as a merchant, provided such place is not the place of manufacture, also including an estimate of purchases which the merchant will make between the date of the issuance of his license and the thirty-first of March following, and including an estimate of the amount of goods, wares and merchandise manufactured by him to be offered for sale at the place at which he conducts his business as a merchant, provided such place is not the place of manufacture.

If, after the close of the year for which the license is issued, the merchant should elect not to renew it, but desires the privilege to sell whatever remnant or purchase he may have on hand at the time, it may be lawful for him to do so upon the payment of a license upon said remnant of merchandise to be regarded for purposes of revenue as purchases.

All other property held by such merchant or firm or corporation engaged in mercantile business, not offered for sale as merchandise, shall be separately listed and taxed as other property. The sums required by this section to be paid when the licensé is taken out shall be collected in the same manner that the amounts required to be paid for other licenses are collected. Dealers in coal, wood or ice paying license tax under this section may peddle the same from vehicles without paying additional tax. But nothing in this section shall be so construed as to require a license of any person who may canvass any county or corporation to buy lambs, pigs, calves, fowls, eggs, butter and such like small matters of subsistence designed as food for man, but any person who shall keep a place of business for the purpose of selling such articles in, or within a half mile of any city or town in the State, shall take out license therefor, as hereinbefore prescribed; provided that dealers in coal and wood in cities of forty thousand inhabitants or more, who peddle the same from vehicles shall pay an additional tax of fifty dollars for each wagon thus used.

#### Merchant on train.

46½. (Section added by act approved March 19, 1915.) That every person, firm, company or corporation engaged in the business of selling on railroad trains in this State, newspapers, periodicals, magazines, candies, fruits, et cetera, shall pay a license tax at the rate of twenty cents for each and every mile of track for which the person, firm, company or corporation operates in this State.

The person, firm, company or corporation desiring to take out the license required by this act shall make a sworn statement of the trackage over which it is proposed to operate in Virginia, and file the same with the commissioner of the revenue, to whom he applies for the license. Any person, firm, company or corporation making a false statement under oath as to trackage shall be guilty of a misdemeanor, and shall be fined not less than twenty-five dollars nor more than five hundred dollars for each offense.

The license required by this act shall be issued by the commissioner of the revenue, and the tax thereon shall be paid to the county or city treasurer where the license is issued, in the same manner other licenses are applied for and tax thereon paid is now provided by law. The license issued under this section shall be good on railroad trains throughout the State.

#### Oyster packers.

46½ (a). (Amended by act approved March 19, 1915.) Every person, firm or corporation engaged in the business of shucking or packing oysters in this State shall pay a license tax for the privilege of trans-



acting such business, to be graduated by the amount of oysters shucked or packed by him during the period for which his license is granted. To ascertain the amount of oysters shucked or packed, it shall be the duty of such person, firm, or corporation, on the first day of April of each year, or within ten days thereafter, to make report in writing, under oath, to the oyster inspector for the district for which he was licensed showing the amount of oysters actually shucked or packed by him during the next preceding twelve months. The form of report required by this section shall be prepared by the Auditor of Public Accounts and furnished to each oyster inspector and by him distributed to each licensed oyster packer, and each inspector shall, in the mode prescribed for making such report by him of the violations of the oyster laws, report every oyster packer who shall fail to comply with the requirements of this section. Any person, firm or corporation violating the provision of this section shall pay a fine of not less than thirty dollars, nor more than one thousand dollars, for each offense.

#### Oyster packers' license.

46½ (b). (As amended by act approved March 19, 1915.) For every license to a person, firm or corporation engaged in the business of shucking or packing oysters, the amount to be paid shall be graduated as follows: If the amount of oysters shucked or packed by such person, firm or corporation shall not exceed twenty-five thousand gallons, the amount shall be five dollars. When the amount of such oysters exceeds twenty-five thousand gallons, but does not exceed fifty thousand gallons, the amount shall be ten dollars. When the amount of such oysters exceeds fifty thousand gallons, and does not exceed one hundred thousand gallons, the amount shall be twenty-five dollars. When the amount of such oysters exceeds one hundred thousand gallons, and does not exceed two hundred thousand gallons, the amount shall be fifty dollars. When the amount of such oysters exceeds two hundred thousand gallons, the amount shall be one hundred dollars. The sums imposed under and by virtue of this section shall be in lieu of all taxes for State purposes on the capital actually employed by said person, firm, or corporation, in said business. The word "capital" shall include moneys and credits actively used in carrying on the business, including goods, wares and merchandise on hand, and all solvent bonds, demands, and claims made and contracted in the business during the preceding year; but real estate shall not be held to be capital but shall be assessed and taxed as other specific property. All other property held by such person, firm, or corporation shall be listed and taxed as other property. The sums required by this section to be paid when the license is taken out shall be collected in the same manner that the amounts required to be paid for other licenses under the oyster laws of the State are collected, and shall be accounted for as part of the oyster fund. !

#### Railroad and other incorporated companies which sell mineral or forest products or other articles.

Sec. 47. (As amended by act approved March 22, 1916.) Every railroad company or other incorporated company in this Commonwealth, whether such privilege be granted in its charter or not, which shall sell any mineral or forest product, or any other article, shall be taxed as other merchants dealing in like commodities. This act shall apply to companies keeping commissaries, or having agents for the sale of any other article than their own product; provided, that nothing herein contained shall prevent a railroad company from buying and distributing to its employees, as a part of their compensation meat, meal and flour, at the cost

price thereof, but nothing in the foregoing shall be construed as requiring a company selling the products of their own mines, or lands, or manufactories, to pay a merchant's license for so doing, but any such company selling its product at a definite place of business apart from its mine, land or place of manufacture, shall pay the merchant's license tax as provided by law. Any railroad company or other incorporated company selling any article or product on account of the owner, and receiving a compensation therefor other than for transportation, storage or handling as provided for in its charter, shall pay a license the same as commission merchants. It shall be the duty of the commissioner of the revenue to ascertain the liability of such individuals or companies in this State to the payment of such license taxes, and shall assess the same in the same manner as other merchants.

#### **Commission merchants and brokers.**

48. (As amended by act approved March 19, 1915.) Every person, firm or corporation doing business in this State, who receives or distributes provisions and merchandise, including flour, hay or grain, shipped to such person, firm or corporation for distribution on account of the shipper, or who participates in the profits ensuing from or accruing out of the sales of such provisions or merchandise, including flour, hay or grain, or who invoices such sale or collects the money therefor, shall be deemed to be a broker who receives or distributes provisions and merchandise, including flour, hay or grain. Every person, firm, or corporation, buying or selling for another any kind of merchandise on commission, shall be a commission merchant. Any person, firm or corporation licensed as a commission merchant may sell any personal property which may be left with or consigned to him for sale, except wine, ardent spirits and malt liquors, gold or silver coin, bonds, certificates of public or private debts or other securities; provided, however, that any such merchant may sell wine, ardent spirits and malt liquors, gold or silver coin, bonds, certificates of public or private debts or other securities by taking out the license therefor prescribed in the case of liquor merchants or stock brokers. Any person, firm or corporation buying or selling contrary to the provisions of this section, or who shall in any manner violate the same, shall pay a fine of not less than fifty dollars, nor more than one thousand dollars for each offense.

#### **Commission merchants' and brokers' license.**

49. (As amended by act approved March 19, 1915.) Every person, firm or corporation shall pay for the privilege of transacting the business of a commission merchant or broker the sum of fifty dollars; provided, the commissions do not exceed one thousand dollars, but when the commissions exceed one thousand dollars, the tax shall be fifty dollars, and an additional tax at the rate of one dollar on each one hundred dollars, or fraction thereof, of commissions in excess of one thousand dollars, and if the license is to include the privileges of selling wine, ardent spirits, and malt liquors, gold or silver coins, bonds, certificates of public or private debts, or other securities, there shall be paid, in addition, the amounts required in each case to be paid by liquor merchants and stock brokers and in like manner.

#### **Sale by peddlers.**

50. (As amended by act approved March 22, 1916.) Any person who shall carry from place to place, any goods, wares, or merchandise, and offer to sell or barter the same or actually sell or barter the same,

shall be deemed to be a peddler, and any person licensed, as a peddler may sell any personal property a merchant may sell, or he may exchange the same for other articles; and whenever a license is granted to a peddler to sell such goods, wares, or merchandise, his license shall be valid for one year from date of its issue. Said license shall not be transferable, and any person so licensed shall endorse his name on said license, and such license shall confer authority to sell at any house or place within the county or city in which the license was granted. Any peddler who shall peddle for sale or sell or barter without a license shall pay a fine of not less than fifty dollars, nor more than five hundred dollars for each offense, one-half of which shall go to the informer; any person selling or offering to sell as a peddler shall exhibit his license on demand of any citizen of the county, city, or town in which he sells or offers to sell or barter and upon his failure or refusal to do so he shall be subject to the penalties of peddling without a license. This section shall be construed to include persons engaged in peddling lightning rods. All persons who do not keep a regular place of business (whether it be in a house, or a vacant lot, or elsewhere), open at all times in regular business hours, and at the same place, who shall offer for sale goods, wares and merchandise, shall be deemed peddlers under this act. All persons who keep a regular place of business, open at all times in regular business hours and at the same place, and who shall elsewhere than at such regular place of business personally, or through their agents, offer for sale or sell, and at the time of such offering for sale, deliver goods, wares and merchandise, shall also be deemed peddlers as above, but this section shall not apply to those who sell or offer for sale, in person or by their employees, ice, wood, meats, milk, butter, eggs, poultry, fish, oysters, game, vegetables, fruits, or other family supplies of a perishable nature grown or produced by them and not purchased by them for sale. But a dairyman who uses upon the streets of any city one or more wagons may sell and deliver from his wagons milk, butter, cream and eggs in said city without procuring a peddler's license.

#### Peddlers' license.

51. (As amended by act approved March 19, 1915.) For the privilege of peddling or bartering in any county, city or town, there shall be paid two hundred and fifty dollars for each person so engaged or employed, when he travels on foot, and when he peddles otherwise than on foot, the tax paid shall be five hundred dollars, except that the tax on peddlers of ice, wood, meat, milk, butter, eggs, poultry, fish, oysters, game, vegetables, fruits or other family supplies of a perishable nature, not grown or produced by them, shall be twenty-five dollars for each vehicle used in such peddling, except that no State license shall be charged for peddling fish and oysters in the country or in incorporated towns, nor shall this section apply to persons who are engaged in selling melons from a car or cars in the country and in towns where the same does not remain for more than twenty-four hours at any one place and except that the tax on peddlers of pianos and organs shall be ten dollars for each person engaged in selling pianos or organs from a peddler's wagon, said tax to be paid to the proper officer of each county, city and town wherein such wagon is so used; provided, however, that nothing in this act shall be construed to prevent any city or town from requiring an additional license tax on such peddlers of pianos and organs, where the charter of such city or town authorizes it to impose license taxes, and except that the tax on the peddlers of lightning rods shall be two hundred dollars, and that peddlers in coal and wood in cities of over forty thousand inhabitants who peddle the same from vehicles, shall pay a tax of fifty dollars for each vehicle used; provided, that no State license tax shall

be imposed on peddlers of meats sold in the country. Every vehicle used in peddling as aforesaid shall have conspicuously displayed thereon the name of the peddler using the same, together with the street and number of his residence, if he resides in any city or town.

It shall be the duty of the commissioner of revenue to issue a peddler's license to a person desiring to obtain the same, upon the presentation to him of the certificate of the county or city treasurer that the license tax has been paid to him. Nothing under this or the preceding section shall be construed to require of any farmer a peddler's license for the privilege of selling or peddling farm products, wood or charcoal grown or produced by him.

#### **Itinerant merchant, vender, auctioneer.**

AN ACT to regulate the business of itinerant venders and itinerant auctioneers, prescribing a specific license therefor and providing penalties for a violation thereof. Approved March 16, 1918.

Whereas, certain evil disposed and irresponsible persons have been in the habit of engaging in business in this State as itinerant venders and auctioneers of goods, wares and merchandise, and by fraudulent and deceptive practices in advertising and conducting their business have greatly defrauded and damaged the people of the State; therefore,

1. Be it enacted by the General Assembly of Virginia, that no person, co-partnership or corporation shall engage in the business or trade of an itinerant vender or itinerant auctioneer without first obtaining a specific license so to do from the commissioner of the revenue of the county or city in which such business is to be conducted; and the said commissioner of the revenue shall not issue a license to any such itinerant vender or itinerant auctioneer until he is satisfied that neither fraud or deception of any kind is contemplated or will be practiced, and that neither the sale, the reasons therefor nor the goods to be sold have not already been or will not thereafter be fraudulently or falsely advertised or in any wise whatsoever misrepresented.

2. The sums to be paid by itinerant venders or itinerant auctioneers shall be for such privilege, a specific tax of two hundred dollars per month or fraction thereof and to be granted for a period of time not of not less than one month nor more than three months, which shall be assessed and collected as other license taxes; but shall not be in lieu of the merchants' licenses on purchases or county, city or town license taxes or levies. Said license to be renewed monthly during the continuance of said sale, but not exceeding three months, and shall be a personal privilege and shall not be transferable nor shall there be any abatement in any instance of the tax upon such license by reason of the fact that such person or persons so licensed shall have exercised such license for any period of time less than for which it was granted. The license shall at all times be kept publicly exposed by the licensee on his business premises.

3. The application for such license shall be in writing and verified by oath of the applicant and shall state the name of the applicant, residence, street and number of the proposed place of sale, and shall set forth in detail the goods to be sold and what statements or representations are to be made or advertised as to the same, and the length of time for which the license is desired, and if previously engaged in a like or similar business to designate all the places where the same was conducted within the preceding twelve months, and shall furnish to said commissioner, if demanded, such further evidence as shall be by him deemed necessary to establish the truth of the statements made in the said application.

4. That no specific license as herein provided shall be required for the sale at auction of any wagon, carriage, automobile, mechanics' tools, used farming implements, live stock, poultry (dressed or undressed), sea food, vegetables, fruits, melons, berries, flowers, leaf tobacco, or for the sale of used household furniture and used household effects when being sold at the residence of the housekeeper desiring to dispose of the same.

5. No itinerant vender or itinerant auctioneer shall advertise, represent or hold forth any sale as an insurance, bankrupt, insolvent, assignee, trustee, estate, executor, administrator, receiver, wholesale or manufacturer's or closing out sale, or as a sale of any goods damaged by smoke, fire, wreck, water or otherwise, or in any similar form, unless he shall, before so doing, state under oath to the commissioner of the revenue either in the original application for a license or in a supplementary application subsequently filed and copied on the license, all the facts relating to the reasons and character of such special sale so advertised or represented, including a statement of the names of the persons from whom the goods, wares and merchandise were obtained, the date of delivery to the person applying for the license, and the place from which said goods, wares and merchandise were last taken, and all details necessary to exactly locate and fully identify all goods, wares and merchandise to be so sold.

6. Any false statement in an application, either original or supplementary, for a license, and any failure on the part of any licensee to comply with all the requirements of the last preceding section, shall subject said itinerant vender or itinerant auctioneer to the same penalty as if he had no license, and to the further and additional penalty of a fine of two hundred dollars, one-half to be paid to the person first filing complaint therefor with the proper prosecuting officer.

7. That no person licensed as hereinbefore provided shall sell at auction as herein provided, from the first day of April until the thirtieth day of September, both inclusive, between the hours of seven o'clock in the evening and eight o'clock the following morning, nor from the first day of October until the thirtieth day of March, both inclusive, between the hours of six o'clock in the evening and eight o'clock in the morning, any jewelry, diamond, or other precious stone, watch, clock, gold and silver ware, gold and silver plated ware, rugs, curtains, carpets, tapestries, statuary, porcelains, china ware, pictures, paintings, bric-a-brac, or articles of virtu.

8. That any person selling or offering for sale property under the provisions of this act shall, in describing the same, be truthful with respect to the kind, quality, and description of the same and which, for the purposes hereof, shall be considered as warranties, and any breach of the same shall be sufficient to vitiate such sale, and the person making such false representation shall be liable to a fine as hereinafter provided.

9. Itinerant vender or itinerant auctioneer within the meaning of this act, is a person, firm or corporation who shall engage in, do or transact any temporary or transient business in this State, either in one locality or in traveling from place to place in the sale of goods, wares and merchandise, and who for the purpose of carrying on such business shall hire, lease, use or occupy any building or structure, tent, car, boat or public room or any part thereof, including rooms in hotels, lodging houses, or houses of private entertainment, or in any street, alley or other public place in any city or town, or in any public road in any county, for the exhibition of or sale of such goods, wares or merchandise. This act shall apply to and include principals and their agents and employees and persons forming a co-partnership. But no person shall be exempt from the provisions of this act by reason of associating temporarily with any local merchant, dealer, trader or auctioneer, or by

reason of conducting such temporary or transient business in connection with or as a part of the business in the name of any local merchant, dealer, trader or auctioneer.

10. That nothing herein shall be construed to excuse or release any person, firm, or corporation, or property from the payment of any occupational or property tax, or any other tax imposed or levied by law. Neither shall anything here be construed to obviate the application of any fraudulent or false advertisement statute of the State of Virginia to any person who may violate the same; nor shall anything herein be construed to prevent any prosecution for fraud, deceit, or larceny by trick; nor to in any way estop or hinder any remedy at law or in equity or the right to cancel or estop any unconscionable bargain or fraudulent transaction.

11. Nothing in this act shall be held or construed to affect sales made to dealers by commercial travelers or selling agent of regularly established merchants or of manufacturers selling to the trade by sample for future delivery from their established place of business; nor to any person selling products raised upon lands leased or owned by him; nor to individuals handling vegetables fruits or other farm products, nor to hawkers on the streets.

12. Any person, and the several officers and employees of any corporation, who shall violate any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not less than twenty-five nor more than five hundred dollars (\$500.) or by imprisonment of not more than six (6) months, or by both such fine and imprisonment in the discretion of the court.

13. This act shall not be construed to prohibit the sale of any goods by an assignee, trustee, executor, fiduciary, officer in bankruptcy or other officer appointed by any court of this Commonwealth or of the United States.

14. Nothing in this act shall apply to venders of medicine, salves, liniments, et cetera, the licenses for whom are provided for by sections 119 and 120 of the tax laws, nor to apply to peddlers, the licenses for whom are provided for in sections 50, 51 and 51a of the tax laws.

(This act in force on and after June 21, 1918).

#### **Lightning rod merchant.**

51 (a). (Section added by act approved March 19, 1915.) 1. That any person, firm, or corporation who sells by sample in person or through agents taking orders and thereafter delivering the lightning rods and all material necessary to the erection of the same to the person or persons from whom said orders have been secured and erecting the same as directed, the same shall be known as a lightning rod merchant.

2. Every such lightning rod merchant shall pay a specific State license tax of twenty-five dollars for each license year, which shall not be subject to any abatement, and shall, in addition to said State license, secure from the commissioner of every county or city, in which such business is done an additional license for each license year of ten dollars.

3. Nothing in this act shall apply to peddlers of lightning rods selling and delivering same at the time of the sale. Any person, firm, or corporation, selling contrary to the provisions of this act shall be fined not less than fifty dollars nor more than five hundred dollars for each offense.

#### **Sale or barter of patent rights.**

52. (As amended by act approved March 19, 1915.) No person, except the patentee, shall sell or barter the right to manufacture or use any machinery or other thing patented under the laws of the United

States, without first having obtained a license therefor from some commissioner of the revenue of a county or city, which license shall grant the privilege of selling anywhere in the State, but if used out of the county or city where granted shall be authenticated by the certificate of the clerk of the circuit court of the county, or the clerk of the corporation court of the city where granted, that the person signing the same is really the commissioner of the revenue, and that his signature is believed to be genuine. A separate license shall be required on each patented thing of which the right to make or use is sold, but any person owning the State right for any patented thing may sell anywhere in the State through agents provided with a copy of his license thus obtained certified as hereinbefore provided. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

#### License for sale or barter of patent rights.

53. (As amended by act approved March 19, 1915.) Every person who shall sell or barter the right to manufacture or use machinery or other thing patented under the laws of the United States, except the patentee, if he be a citizen of the United States, shall pay for the privilege the sum of twenty-five dollars. Nothing in this or the preceding section shall be construed to authorize the sale of the article or thing patented.

#### Land agents.

54. (As amended by act approved March 19, 1915.) No person, firm, or corporation shall, without a license, act as agent for the sale of lands. Any person licensed as a land agent may sell land in this Commonwealth entrusted to him for sale. Any person selling land or offering to sell the same, who is not an auctioneer, or who has not the fee simple title, or any other less estate therein, shall be held to be a land agent; but this section shall not be construed to prevent any person not engaged in the business of selling land for compensation from selling, without license, any lands for the sale of which he has a duly authenticated power of attorney, nor commissioners and receivers appointed by the courts, nor executors of wills, nor trustees in deeds of trust. For any violation of this section the person offending shall pay a fine of not less than one hundred dollars nor more than five hundred dollars for each offense.

#### License on a land agent.

55. (As amended by act approved March 19, 1915.) A land agent shall pay for the privilege of selling land entrusted to him for sale, the sum of ten dollars and one-eighth of one per centum on amount of sales; provided, however, that if his place of business is in a town or city of more than two thousand and not exceeding three thousand inhabitants, he shall pay the additional sum of ten dollars; if in a town or city of more than three thousand and not exceeding four thousand inhabitants, he shall pay the additional sum of twenty dollars; if in a town or city of more than four thousand and not exceeding five thousand inhabitants, he shall pay the additional sum of thirty dollars; if in a town or city of five thousand inhabitants or more, he shall pay the additional sum of forty dollars; and, provided, further, that where there is a firm of land agents doing business at one locality, said tax shall be on the firm and not on each member thereof.

**Book agents.**

56. (As amended by act approved March 19, 1915.) No person, firm or corporation shall, without a license, act as a book agent.

Any person, firm or corporation other than a licensed merchant, who shall receive subscriptions for, or shall in any manner furnish books, maps, prints, pamphlets or periodicals, shall be deemed to be a book agent. Any person desiring to distribute any religious books, pamphlets, or periodicals, may apply to the judge of the county, circuit or corporation court of any county or city in which he may desire to distribute the same and said judge, upon being satisfied that the person applying is of good character, and a proper person in whom to confide the trust of distributing such books, may direct the commissioner of the revenue to grant him a license without the payment of a license tax therefor. Any person, firm, or corporation violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

**License on book agents.**

57. (As amended by act approved March 19, 1915.) A book agent shall pay for the privilege of acting as such the sum of ten dollars.

**Auction sales; who may sell without a license.**

58. (As amended by act approved March 19, 1915.) No person shall sell at auction or public outcry, for compensation, without a license, except in the following cases—to-wit:

First. The estate of a decedent may be sold by his personal representative or his agent, according to law or the provisions of the will.

Second. Property conveyed by deed of trust, or decree or ordered to be sold by a court may be sold according to the deed, decree or order.

Third. Any person may sell the agricultural products of this State arising from his own or other labor under his control, or his real or personal estate not sold or purchased on speculation.

Fourth. Any officer may sell property distrained by him under execution or other legal process.

Fifth. Licensed commission merchants may sell live or dressed fowls, fresh vegetables, and fresh fish, upon taking out a license of a common crier.

**Auctioneers account of sales.**

59. (As amended by act approved March 19, 1915.) Every auctioneer other than a tobacco auctioneer shall keep an account of sales made by him, showing the aggregate amount thereof; and whenever required by a commissioner of the revenue, shall render an account for assessment of all his sales during the period for which his license was granted, and shall sign and answer all interrogatories respecting such sales as may be propounded to him in pursuance of law. Such accounts, statements and answers shall always be on oath.

**What an auctioneer. may do.**

60. (As amended by act approved March 19, 1915.) An auctioneer may conclude the sales of anything he is authorized to sell, grant a certificate or other evidence of the sale, and receive the money; but no auctioneer shall authorize or permit any person to sell any property



under and by virtue of his license, except the person so authorized or permitted is actually and bona fide in the employment of such auctioneer, and is actually and bona fide a resident of the county or city where such auctioneer is licensed to do business, and the commissions on such sale are actually and bona fide for the benefit of such auctioneer; and no license shall be construed to authorize the person to whom it is issued to sell at more than one regular establishment; but an auctioneer may sell anywhere in the county or city wherein he is licensed, public stocks, houses, lots, and furniture on ships or vessels, on the premises where the same may be or at the exchange or the store of a regular licensed merchant declining business, or goods in the original form and packages as imported and bulky articles such as have been usually sold in warehouses, or in the public streets, or on the wharves, or at such other places in the county or city wherein such auctioneer is licensed, as shall be desired by the owner or importer of such bulky articles or imported goods, if any auctioneer shall violate any of the provisions of this section, he shall forfeit and pay for every offense twenty dollars, to be recovered for the use of the party prosecuting the same before a justice of the peace, in like manner as other fines and penalties are imposed and collected. The offer to sell each article shall be deemed a separate offense.

#### Classification of auctioneers.

61. (As amended by act approved March 17, 1916.) Auctioneers shall consist of general auctioneers, real estate auctioneers, tobacco auctioneers, and live stock auctioneers, and shall be so classified that their powers and duties and the restrictions and penalties thereon shall be separate and distinct—that is to say:

#### General auctioneers; what they may sell.

62. (As amended by act approved March 19, 1915.) Any person, licensed as a general auctioneer, may sell any goods, wares, merchandise and other articles not prohibited by law; but he shall not sell wine, ardent spirits, malt liquors or any mixture thereof, unless and until he shall have obtained a license therefor in the mode prescribed by law.

63. (As amended by act approved March 17, 1915.) A general auctioneer shall pay the sum of fifty dollars, and if the place of business is in a city or town having a population of more than five thousand inhabitants, two dollars for every thousand above that number, but said sum shall in no case exceed one hundred and thirty dollars. And he shall pay an additional sum of one-fourth of one per centum on the amount of sales for the year. Provided, however, a general auctioneer is not required to pay the percentage tax on sales made by him under order of court, or for persons acting in a fiduciary capacity where the general auctioneer only cries the sale and grants the certificate thereof. If he sells wine, ardent spirits, malt liquors, or any mixture thereof, he shall pay one-half of one per centum on the amount of such sales.

#### Real estate auctioneers.

64. (As amended by act approved March 19, 1915.) Any person licensed as a real estate auctioneer, may sell, in the county or city wherein he is licensed, at auction or privately, any real estate in this Commonwealth entrusted to him for sale; provided, that no such auctioneer shall be allowed to negotiate loans upon a mortgage of real estate or otherwise, without taking an additional license as a private banker. For any violation of this section the person so offending shall pay a fine of not less than one hundred dollars, nor more than one thousand dollars, for each offense.

**Real estate auctioneer's license.**

65. (As amended by act approved March 19, 1915.) A real estate auctioneer shall pay the sum of fifty dollars; if the place of business is in a city or town containing a population of five thousand inhabitants or under, he shall pay seventy-five dollars; if in a city of more than five thousand, but not exceeding twenty thousand inhabitants, he shall pay one hundred dollars; and in a city of more than twenty thousand inhabitants, he shall pay one hundred and twenty-five dollars.

**Tobacco auctioneers.**

66. (As amended by act approved March 19, 1915.) Any person or firm licensed as a tobacco auctioneer may sell at auction any tobacco, not prohibited by law to be sold. For any violation of this section the person or firm offending shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

**Tobacco auctioneers' license.**

67. (As amended by act approved March 19, 1915.) Tobacco auctioneers shall pay for the privilege of transacting business twenty-five dollars, except in cities they shall pay fifty dollars; and, provided, further, that in incorporated towns the auctioneer for any warehouse or warehouses in which were sold during the previous year, ending April thirtieth, five million pounds or more of tobacco, shall pay fifty dollars; but in any case where such sales amount to less than one million pounds, the tax shall be only ten dollars.

**Live-stock auctioneers.**

Sec. 67-a. (Section added by act approved March 17, 1916.) Live-stock Auctioneers.—Any person, firm or corporation licensed as an auctioneer to sell horses, mules and other live-stock, may sell in the county or city wherein licensed, at auction or privately for their own account or for the account of others, horses, mules and other live-stock.

**Live-stock auctioneer's license.**

Sec. 67-b. (Section added by act approved March 17, 1916.) Live-stock Auctioneers' License.—Live-stock auctioneers shall pay for the privilege of transacting business the sum of fifty dollars, provided the commissions and profits from sales do not exceed one thousand dollars, but when the commissions and profits from sales exceed one thousand dollars the tax shall be fifty dollars and an additional tax at the rate of one dollar on each one hundred dollars, or fraction thereof, of commissions and profits from sales in excess of one thousand dollars. Any licensed live-stock auctioneer who buys and sells on his own account shall for the conduct of that business be deemed to be a merchant and shall take out a merchant's license. Said license tax upon a live-stock auctioneer who sells for the account of others the license tax provided in this section shall be in lieu of any tax, State or local, on capital, except that the cities and towns may prescribe a license tax in addition to the one hereby imposed.

**Licenses to retailers of tobacco.**

Sec. 68. (As amended by act approved March 22, 1916.) No person, not a producer, shall be allowed to sell by retail, tobacco, snuff and cigars without having obtained a specific license to do so.

The sums to be paid by retailers of tobacco, snuff or cigars shall be

for such privilege, a specific tax of five dollars, which shall be assessed and collected as other license taxes; but shall not be in lieu of merchants' license on purchases.

Provided, however, that a licensed hotel keeper or a keeper of a house of private entertainment or eating house whose purchases of tobacco, snuff and cigars are in any year less than five hundred dollars, may under the license to retail tobacco sell such tobacco, snuff and cigars in a duly licensed hotel or house of private entertainment or eating house without taking out a merchants' license, provided he does not conduct a mercantile business in connection with the business of hotel keeper or keeper of a house of private entertainment or eating house, in which case he shall for such business be licensed as a merchant and required to return with his other purchases, his purchases of tobacco, snuff and cigars.

#### **Junk dealers, canvassers, etc.**

69. (As amended by act approved March 19, 1915.) No keeper of a shop, for the purpose herein mentioned, or master of a vessel, or other person shall, without a license authorized by law, purchase, sell, barter, or exchange any kind of second-hand articles, junk, rags in cullings, bones, bottles, puer, scrap, metals, metal drosses, steel, iron, paper, old lead pipe, old bath-room fixtures, old rubber, old rubber articles, or other like commodities, except furniture, clothes, shoes and stoves intended to be resold for use as such. The hustings or corporation court of any city, and the circuit court of any county, may grant a license to any citizen of the United States who shall produce to it satisfactory evidence of his good character to carry on the business of a junk dealer which license shall designate the premises on which said person shall exercise or carry on said business; and no person shall exercise or carry on the business of a junk dealer without being duly licensed, nor in any other premises than the one designated in said license, except by the consent of the court which granted the license, under the penalty of fifty dollars for each day he shall exercise or carry on said business without such license, or in any other premises than the one so designated, except by the consent of the court aforesaid. The place at which such business may be conducted shall be kept open for the purchase or sale of any of the articles mentioned aforesaid. Nor shall any purchase be made by such person, or by any other person or persons for him, except between the hours of sunrise and sunset; and such place of business shall be open at all times to the inspection of any revenue or police officer of the county or corporation where the license issued. Every person receiving such license shall place over the principal entrance of his place of business a sign designating that he is a licensed junk dealer. No person shall canvass for the purpose of buying any junk or other like commodity enumerated above in this section, for any such junk dealer, or for sale to such junk dealer, or to any other person unless such person be authorized so to do, in writing, by some junk dealer licensed and appointing him under this section. Every such junk dealer, desiring to appoint such canvassers, shall take out a license for each canvasser he shall wish to appoint. Such canvasser's license shall be issued in the name of the dealer applying therefor, and the commissioner of revenue shall furnish with each canvasser's license two tin signs, numbered in duplicate, with the following words thereon, viz.: "Licensed Junk Canvasser No. ———," and said signs are to be firmly and conspicuously fixed by such canvasser to each side of his vehicle, when using the same in canvassing.

Canvassers so appointed shall be permitted to canvass anywhere in this State. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred dollars for

each offense. Nothing contained in this section shall be construed or operate to prevent any person, firm, or corporation keeping or operating a foundry or machine shop from exchanging his new castings for old ones, or from buying any old metals or old machines for use in his business, or to be renovated and sold; but nothing herein contained shall authorize any such person, firm or corporation operating a foundry or machine shop to buy any old metals or old machines, and sell them again in the same condition as they were when purchased. Nothing in this section shall be construed to prevent any regular licensed merchant in the country, or in towns having a population of two thousand or less from buying or trading for rags, old iron, or other articles of junk, unless there be a regular licensed junk dealer within three miles of his place of business, such merchant to be subject at all times to the same conditions of inspection as a regular junk dealer. Every junk dealer and every merchant and foundryman who deals in junk, old metals, et cetera, shall keep at his place of business a book, in which shall be fairly written in English, at the time of each transaction in the course of his business, an accurate account of such transaction except as to the purchase of rags, bones, old iron, and paper, setting forth a description of the goods, articles, or anything purchased, the time of receiving the same, the name and residence of the person selling or delivering the same, the terms and conditions of purchase or receipt thereof, and all other facts and circumstances respecting such purchase or receipt. Which said book or books shall, at all times, be subject to the inspection of the judges of the criminal courts, the chief of police, the captains and sergeants of the police of the city, town or county wherein such business is being conducted, or any or either of them, sergeant and sheriff of such city, town or county, or other officer with police jurisdiction, provided, however, that this section shall not apply to articles bought without the State of Virginia. It shall be the duty of every junk dealer, every such merchant and foundryman, to admit to his premises at any time any officer mentioned above, to examine any books or other record on the premises, as well as the articles purchased or received; and to search for and take into possession any article known by him to be missing, or known or believed by him to be stolen, without the formality of search warrant or any other process, which search or seizure is hereby authorized. Every junk dealer shall be liable to all the penalties herein provided for violation of any of the provisions of this section, whether such violation be committed by himself or by his agent, clerk or employee.

#### Junk dealers' license.

70. (As amended by act approved March 19, 1915.) Every junk dealer shall pay for the privileges of transacting business the sum of fifty dollars, and for the privilege of doing business at other premises than that designated in the license the sum of twenty-five dollars, and for the privilege of appointing canvassers, for the purpose of buying any junk or other matter or things for any such junk dealer, or for sale to a junk dealer, the sum of thirty dollars for each canvasser appointed and licensed, as well as the cost of the tin signs furnished such canvasser.

#### Common criers.

71. (As amended by act approved March 19, 1915.) No person shall act as a common crier without a license. A person licensed as a common crier, may, except in cities of over fifteen thousand inhabitants, cry for sale at any place in the county or city in which his license issued, any property, real or personal, for an auctioneer, fiduciary, or the owner of the property, when such owner is authorized to sell the same by auc-

tion, but he shall not conduct a sale otherwise than under the present and immediate direction of the property owner or other person authorized to sell the same, nor shall he cry such property or conduct such sale by an agent. He shall not, as such crier, receive money on account of the sale or grant acquittances. He may receive for his services a stated compensation, but he shall not receive any commission or percentage on the amount of the sale, nor any specific or contingent interest in the sale as a compensation for his services, directly or indirectly. Any person licensed as a common crier in a city of over fifteen thousand inhabitants may sell fowl, butter, fresh fish, fresh vegetables, fruit, or articles of like perishable nature. For any violation of this section the person offending shall pay a fine of not less than fifty nor more than five hundred dollars for each offense.

#### **License to common crier.**

72. (As amended by act approved March 19, 1915.) Each and every person, in order to be licensed as a common crier, shall pay five dollars.

#### **Ship-brokers.**

73. (As amended by act approved March 19, 1915.) No person, firm, or corporation shall act as a ship-broker without a license. Any person engaged in the management of business matters occurring between the owners of vessels and the shippers or consignors of the freight which they carry, shall be deemed to be a ship-broker. Any person, firm or corporation violating the provisions of this section shall pay a fine of not less than one hundred dollars nor more than five hundred dollars for each offense.

#### **Ship-brokers' license.**

74. (As amended by act approved March 19, 1915.) A ship-broker shall pay for the privilege of transacting business the sum of fifty dollars.

#### **Stock brokers.**

(See act of March 23, 1918, which follows section 76).

75. (As amended by act approved March 19, 1915.) No person, firm, bank, or corporation shall, without license, act as a stock broker. Any person, firm, bank or corporation that deals in coin, foreign or domestic exchange, government stock, or other certificates of debt, or shares in any corporation or chartered company, bank notes or other notes used in currency, or who sells the same or any of them on commission or for other compensation, or who negotiates loans upon real estate security, except a licensed attorney at law, shall be deemed to be a stock broker. A stock broker shall have the right to buy and sell for profit, or to sell on commission, the coin, exchange, stocks, certificates of debt, shares in chartered companies, bank notes, and notes used as currency as aforesaid, and may sell either privately or by auction, and also negotiable loans upon real estate security. Any person, bank, or corporation violating the provisions of this section shall pay a fine of not less than one hundred dollars nor more than five thousand dollars for each offense.

**Bankers or brokers engaged in dealing in options or futures.**

Any person, firm, or corporation engaged in buying and selling, or who receives orders to buy or sell, cotton, grain, provisions, or other commodities, stocks, or bonds, shall be deemed to be a banker or broker dealing in options and futures. Any person so dealing in options or futures without a license to transact or engage in such business shall pay a fine of not less than three hundred dollars, nor more than five hundred dollars for each offense.

**License to bankers or brokers dealing in options or futures.**

Every banker or broker dealing in options or futures or in buying or selling options or futures shall pay the sum of two hundred dollars for the privilege of transacting such business.

**License to stock brokers.**

76. (As amended by act approved March 19, 1915.) A stock broker shall pay for the privilege of transacting business the sum of one hundred dollars, but in towns or cities or over five thousand and not more than ten thousand inhabitants he shall pay one hundred and fifty dollars, and in cities of more than ten thousand inhabitants he shall pay two hundred and fifty dollars for each office or place of business kept for that purpose.

**To prevent unfairness, imposition or fraud in the sale or disposition of certain securities, etc.**

AN ACT to prevent unfairness, imposition or fraud in the sale or disposition of certain "securities" herein defined by requiring an inspection thereof, providing for such inspection, supervision and regulation of the business of any person, association, partnership, or corporation, engaged or intending to engage, whether as principal, broker or agent, in the sale of any such securities in the State of Virginia as may be necessary to prevent unfairness, imposition or fraud in the sale or disposition of said securities, and prescribing penalties for the violation thereof. Approved March 23, 1918.

1. Be it enacted by the General Assembly of Virginia, That the term "securities" as used in this act shall be taken to mean stock certificates, shares, bonds, debentures, certificates of participation, contracts, contracts or bonds for the sale and conveyance of land on deferred payments or installment plan, or other instruments in the nature thereof by whatsoever name known or called. The term "speculative securities" as used in this act shall be taken to mean and include (1) all securities to promote or induce the sale of which profit, gain or advantage unusual in the ordinary course of legitimate business is in any way advertised or promised; (2) all securities for promoting the sale of which a commission of more than seven and one-half per centum is offered or paid, either in money, stock, property or otherwise, either directly or indirectly; (3) all securities the value of which materially depends on proposed or promised future promotion rather than on present tangible assets and conditions; (4) the securities of any enterprise, association, partnership or corporation which has included or proposes to include in its assets as a material part thereof, oil, gas, coal or mineral lands, leases or rights, options, patents, formulae, good-will, promotion, or intangible assets, or which has issued or proposes to issue a material part of its securities in payment for formulae, options, patents, good-

will, promotion or intangible assets; (5) securities made or issued in furtherance or promotion of any enterprise or scheme for the sale of unimproved or undeveloped land on any deferred payment or installment plan, where the value of such securities materially depends on the future performance of any stipulation or promise to furnish irrigation or transportation facilities, sidewalks, sewers, gas, light, streets, or other value enhancing utility or improvement; (6) contracts issued by persons or companies commonly styling themselves as "home" companies, which purport to entitle the holder thereof to a loan from the issue after the payment of certain installments or dues, or contracts of a similar nature by whomsoever issued, or by whatsoever name called; (7) any stock contract, certificate of participation or other agreement which purports to permit persons, associations, partnerships or corporations to purchase any property, real, personal, or intangible at a less price or upon more favorable terms than the general public is permitted to purchase same. The term "speculative enterprise" as used in this act shall be taken to mean any business undertaking, project, venture or activity for the promotion or furtherance of which "speculative securities" as herein defined are made, issued, sold, or offered for sale. The word "promoter" as used in this act shall include any person, agent, broker, partnership, association or corporation who shall sell, offer for sale, advertise or do any act in furtherance of the sale, barter or exchange of any "speculative securities" as defined in this act.

2. It shall be hereafter unlawful for any promoter to sell or offer for sale (except to banks, bankers, trust companies or dealers in securities), or by means of any advertisement, circulars, or prospectus, or by any other form of public offering, to attempt to promote the sale of any speculative securities in this State, unless there first shall have been filed with the State Corporation Commission, hereafter called the commission, duly sworn to: (1) a copy of the securities so to be promoted; (2) a statement in substantial detail of the assets and liabilities of the person or company making and issuing such securities and of any person or company guaranteeing the same, including specifically the total amount of such securities and of any securities prior thereto in interest or lien, authorized or issued by any such person or company; (3) if such securities are secured by mortgage or other lien, a copy of such mortgage or of the instrument creating such lien, and a competent appraisal or valuation of the property covered thereby, with a specific statement of all prior liens thereon, if any; (4) a full statement of facts showing the gross net earnings of any person or company making and issuing or guaranteeing such securities, or of any property covered by any such mortgage or lien; (5) all knowledge or information in the possession of such promoter relative to the character or value of such securities, or of the property or earning power of the person or company making and issuing or guaranteeing the same; (6) a copy of any prospectus or advertising matter which is to be used in connection with such promotion, and no such prospectus or advertising matter shall be used, unless the same has been filed hereunder, but same may be amended from time to time, by filing copies of the amendments with the commission; (7) the names, addresses and selling territory in this State of any agents by or through whom any such securities are to be sold, and no such agents shall be employed, unless such statement with respect to them, together with satisfactory evidence of their good character, has been filed hereunder and there shall have been paid to the commission a registration fee of five dollars for each such agent. The payment of such fee shall be payment in full of all fees for registration of such agent until and including the first day of May next following; (8) the name and address of such promoter, including the names and addresses of all partners, if the promoter be a partnership, and the names and addresses of the directors or trustees, and of the owners of the capital stock, if the pro-

moter be a corporation or association; (9) a statement showing in detail the plan on which the business or enterprise is to be conducted; (10) the articles of co-partnership or association, and all other papers pertaining to its organization, if the securities be insured or guaranteed by a co-partnership or unincorporated association; (11) a copy of its charter and by-laws if the securities be issued or guaranteed by a corporation; (12) any other information concerning the said promotion, its assets or the persons interested therein, which the commission may require; (13) a copy of the contract to be used in taking subscriptions for such securities wherein shall be set out a complete and accurate statement without unnecessary verbiage of any stock or security of the corporation whose securities are being offered for sale, which has been or is proposed to be issued in payment for patents, options, formulae, copyrights, leases, or for any consideration, whether similar thereto or not, other than par value or more in money, together with a full statement of the exact amount which is being paid directly or indirectly in money, securities or otherwise for the promotion of such corporation or the floatation of such securities either directly or indirectly to any person whatsoever; (14) a filing fee of twenty-five (\$25.00) dollars.

3. Every foreign promoter before selling or offering for sale any speculative securities, in this State shall also file with the commission his or its written consent, irrevocable, that action may be commenced against him or it in the proper courts of any county or city in this State in which a cause of action may arise, by the service of process on the Secretary of the Commonwealth and stipulating and agreeing that such service of process on the Secretary of the Commonwealth shall be taken and held in all courts, to be as valid and binding as if due service had been made upon himself in person or the company itself, according to the laws of this or any other State, and such instrument shall be authenticated by the seal of said foreign corporation, and shall be accompanied by a duly certified copy of the order or resolution of the board of directors, trustees, or managers of the corporation authorizing the said secretary and president to execute the same. When lawful process against any such promoter shall be served upon the Secretary of the Commonwealth, he shall forthwith mail a copy of such process to the defendant or defendants therein named, at such address as may have been filed with the commission by such defendant. A judgment, decree or order of any court entered or made against any such person, firm or corporation after service of process or notice as aforesaid shall be valid and binding on such defendant, in case of a corporation, as if it had been incorporated under the laws of this State and served with process or notice therein, and in the case of members of a firm or individuals, as if they had been personally served with process or notice therein.

4. If from the statements, papers and documents on file, or from other evidence submitted, it shall appear, and the commission shall find (1) that the makers or guarantors of said securities are insolvent, or are untrustworthy; (2) or that the promoters' plan of business is dishonest, or fraudulent; (3) or that the promoters' plan of business does not adequately secure investors against the unlawful dissipation or misapplication of the funds of the enterprise, or business; (4) or that the promoters' literature or advertising is misleading and calculated to deceive purchasers or investors; (5) or that the enterprise or business of the promoter is unlawful or against public policy; (6) or is a mere scheme of a promoter or promoters to get money or property at the expense of the purchasers of the aforesaid securities; the said commission shall reduce its said findings to writing and attest the same by the signature of the chairman or secretary thereof. Notice of such finding or findings, shall immediately be given to the applicant by registered mail. And it shall thereafter be unlawful for the



promoter or other person to sell, offer for sale, or by means of any advertisement, circular, or prospectus, or by any other form of public offering to attempt to promote the sale of any such speculative security or securities in this State, until such order be set aside as herein provided.

5. The commission shall, at any time, have the authority and jurisdiction to investigate the affairs of any speculative enterprise, the securities of which are being sold or offered for sale in this State, so far as may be necessary to ascertain whether or not the facts would justify any or all of the findings enumerated in paragraph (4), and to ascertain whether or not any order which may be promulgated as provided in paragraph (4) shall be continued or vacated, and after giving the promoters a hearing, may, if the evidence warrant, make any of the adverse findings enumerated in section four of this act, and may make such order as to the costs as appears to be just, and it shall thereafter be unlawful for any promoter to sell, offer for sale, or by means of any advertisement, circular, or prospectus, or by any other form of public offering to attempt to promote the sale of the securities of such speculative enterprise in this State, until such order be set aside as herein provided.

6. Appeals may be taken by either party from the decision of the commission to the Supreme Court of Appeals of Virginia. The granting of such appeal, however, unless so ordered by the court, shall not operate as a stay of proceedings.

7. The provisions of this act shall not apply to (a) securities of the United States; or any foreign government; or of any State or territory; or of any county, city, township, district or other public taxing sub-division of any State or territory of the United States or any foreign government. (b) Securities of public service or utilities corporations, the issues of which are regulated by the commission or by the public service commission or board of similar authority of any State or territory of the United States; or securities senior thereto. (c) Securities of any national bank, or of any bank, trust company or building and loan association organized under the laws of this State, after organization and while subject to examination and supervision by the proper authorities thereof. (d) Securities of any company which are not offered for sale to more than twenty-five persons in this State. (e) Securities of any domestic corporation organized without capital stock, for religious, charitable or reformatory purposes. (f) Securities of persons, firms or corporations which are not comprehended in the definition of "speculative securities" contained in clause one of this act. (g) Securities of any corporation whose maximum authorized capital stock is not more than twenty-five thousand dollars.

8. The commission, its assistants or agents shall have the power to issue subpoenas and process compelling the attendance of any person and the production of any papers or books for the purposes of such investigation and examination, as is provided for in this act, and shall have power to administer an oath to any person whose testimony may be required on such examination or investigation; and it shall be unlawful for any person to refuse to obey any such subpoena or make answer to any competent and material question propounded to him by the commission, its assistant or agent. No person shall refuse to testify because his testimony would tend to incriminate himself, but if called to testify by the commission or the Commonwealth, he shall not thereafter be prosecuted for any crime growing out of the transaction concerning which he testifies. Upon the conclusion of any investigation, the commission may make findings of fact touching the matter or matters under investigation, and such findings shall be prima facie evidence of the truth of the matters therein found by the commission in any action, either civil or criminal, instituted under any of the laws or statutes of this

State against the person, persons, partnership, corporation or association selling or offering for sale such securities, or their agents or representatives. The notices provided for in this act may be given by registered letter mailed to the last known address of person or persons or corporations to be investigated and the commission's certificate shall be sufficient evidence of such notice and the mailing thereof.

10½. It shall be unlawful for any promoter to engage in selling, offering to sell or contracting to sell any speculative security, except by printed contract, the form of which shall be approved by the Corporation Commission and in which shall be plainly set out in ten point type without unnecessary verbiage, the exact amount of money, fees, commissions, bonus or promotion stock which any person has received or is to receive by reason of the promotion or sale of such securities or which has been or is to be given or paid for any property, patents, options, formulas, copyrights, leases, or promotion or intangible assets, either directly or indirectly, by any shift or device whatsoever, and it shall be unlawful for any corporate officer or other person in any capacity whatsoever to pay or issue or cause to be issued for any such consideration or as a bonus any money, stock or securities except as set forth in such subscription contract, unless any changed plan together with a properly changed form of contract, which form of contract, shall have first been approved by the commission and such change shall be agreed to in a regularly called stockholders' meeting or in the event the promoter be not a corporation then same must be agreed to by the holders who have purchased at par or more the majority of such securities. In every such contract as provided for in this section, the following shall be stated in twelve point bold face type: "The value of the stock or securities referred to in this contract have not been passed upon by the State Corporation Commission."

10. Any promoter who shall commit, in whole or in part, in this State any act declared unlawful by this act shall be deemed guilty of a misdemeanor where not otherwise provided, and on conviction, be punished by a fine of not less than one hundred nor more than five thousand dollars, or by confinement in jail for not less than thirty days or more than one year, or by both such fine and imprisonment.

11. This act shall not apply to the owner of any speculative security, who is not the maker or issuer thereof, who shall acquire and sell the same for his own account in the usual and ordinary course of business and not for the direct or indirect promotion of any enterprise or scheme within the purview of this act, providing that such ownership is in good faith. Repeated or successive sales of any such speculative security or securities shall be prima facie evidence that the claim of ownership is not bona fide, but is a mere shift or device to evade the provisions of this act.

12. All fees herein provided for shall be collected by the commission and shall be turned into the State treasury. The commission shall also have full power to employ such temporary assistants or clerks as he may from time to time deem necessary and fix their compensation, and all salaries and expenses necessarily incurred in the administration of this act shall be paid out of fees collected and turned into the State treasury under the provisions of this act and the acts hereby repealed, upon the presentation of itemized vouchers, duly verified, and having the approval of the commission. The Auditor shall issue his warrant on the State Treasurer for such salaries and expenses, and the State Treasurer shall pay the same out of said fees, and for that purpose the said fees are hereby appropriated for use during the fiscal year ending on the twenty-eighth day of February, nineteen hundred and nineteen, and the twenty-ninth day of February, nineteen hundred and twenty, respectively.

13. Any person who shall knowingly or wilfully subscribe to, or

make, or cause to be made any false statements or false entry in any book of account of any persons, co-partnership, association, or corporation, subject to the provisions of this act, or exhibit any false paper with intention of deceiving any person authorized to examine into the affairs of such person, co-partnership, association or corporation, shall knowingly make any false statements materially affecting the value of the stocks, bonds or other securities offered for sale by any such person, co-partnership, association or corporation, shall be deemed guilty of a felony and upon conviction thereof, shall be fined not less than one hundred dollars nor more than five thousand dollars, or shall be imprisoned not less than six months or more than one year in jail, or not less than one year nor more than ten years in the State penitentiary, or by both such fine and imprisonment.

14. Should the courts declare any section or clause of this act unconstitutional, then such decision shall affect only the section or clause so declared to be unconstitutional, and shall not affect any other section or part of this act.

15. The commission shall determine what part if any of the securities which any person, firm or corporation subject to the provisions of this act proposes to offer or are offering are promotion securities and may make such order as may seem just and proper to prevent the sale of such promotion securities in competition with treasury securities in such way as to defraud the public as may seem proper and just to that end and for that purpose may, where it appears necessary, to prevent the public from being defrauded, require that such securities shall be placed in escrow upon such conditions as the commission may direct.

16. It shall be unlawful for any person or persons, associations, co-partnership or corporation to receive either directly or indirectly under any guise, devise, or pretext whatsoever, as promotion fee or as compensation for the organization of any corporation or floatation of any security whatsoever, more than twenty per centum of the value of the security promoted, floated or sold, unless in the judgment of the Corporation Commission it should be proper to allow a larger per centum, this to cover the total promotion, organization or floatation fees or expenses either paid to one or more persons, firms or corporations, either paid in money, stock or other thing whatsoever.

18. This act shall not be construed to prevent the sale of purely speculative securities, but to give to the commission power to require that the promoters of such securities shall honestly apply the proceeds of the sale thereof to the purpose for which such securities are sold; and to this end the commission may further require such promoters to place promotion securities in escrow or to give security for the proper and honest application of such funds, as may come into their possession, for another, by reason of such promotion.

22. In the event of the failure of any promoter to comply with any order which the commission is authorized by this order to make, then it shall be unlawful for such security to be sold until such order is complied with or set aside, as herein provided.

(This act in force on and after June 21, 1918).

#### Private bankers.

77. (As amended by act approved March 19, 1915.) No person or firm shall engage in the business of a private banker without a license. Any person or firm engaged in the business of receiving money on deposit, in lending or advancing money, or in negotiating loans on notes, bonds, furniture, or any class of security or securities, or in discounting, buying or selling negotiable or other paper or credits, commonly known as street brokers, whether at an office kept for the purpose or elsewhere, shall be deemed to be a private banker. Any person or firm violating the pro-

visions of this section shall pay a fine of not less than one hundred dollars nor more than five thousand dollars for each offense, provided this section shall not apply to a licensed attorney at law or land agent who negotiates loans upon real estate security.

#### License to private bankers.

78. (As amended by act approved March 19, 1915.) A private banker shall pay fifty dollars on a capital of five thousand dollars or under; one hundred dollars on a capital exceeding five thousand and not exceeding ten thousand; one hundred and fifty dollars on a capital from ten thousand dollars to twenty thousand dollars; two hundred and fifty dollars on a capital of over twenty thousand dollars and not exceeding thirty thousand dollars, and an additional sum of five dollars per thousand on every thousand dollars in excess of thirty thousand dollars.

#### Pawnbrokers.

79. (As amended by act approved March 19, 1915.) No person shall, without a license, act as a pawnbroker. Any person who shall in any manner lend or advance money or other things for profit on the pledge and possession of personal property, or other valuable things other than securities or written or printed evidences of indebtedness, or who deals in the purchasing of personal property or other valuable thing on condition of selling the same back to the seller at a stipulated price, shall be held to be a pawnbroker. Any person acting as pawnbroker without a license shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

The hustings or corporation court of any city, and the circuit or county court of any county, may from time to time, grant a license to any citizen of the United States who shall produce satisfactory evidence of his good character, to exercise or carry on the business of a pawnbroker in his city or county, which license shall designate the building in which said person shall carry on said business; and no person shall exercise or carry on the business of a pawnbroker without being duly licensed by the hustings or corporation court of the city, or the circuit or county court of the county in which he may desire to carry on said business, nor in any other building other than the one designated in said license, except by consent of the court which granted the license, under the penalty of fifty dollars for each day he shall exercise or carry on said business without such license or in any other building than the one so designated.

Every person so licensed, shall, at the time of receiving such license and before the same shall be operative, enter with two sufficient sureties, into a joint and several recognizance to the Commonwealth of Virginia in the penal sum of two thousand five hundred dollars, conditioned, for the due observance of all acts of the General Assembly of Virginia, which may be in force respecting pawnbrokers at any time during the continuance of such license. If any person shall be aggrieved by the misconduct of any such licensed pawnbroker, and shall recover judgment against him, therefor, such person may, after the return unsatisfied, either in whole or part, of any execution issued upon said judgment, maintain an action in his own name upon the bond of said pawnbroker in any court having jurisdiction of the amount claimed; provided, such court shall, upon the application made for the purpose, grant such leave to prosecute.

Every pawnbroker shall keep a book, in which shall be fairly written at the time of each loan an accurate account and description of the goods, article, or thing pawned or pledged, the amount of money loaned thereon

at the time of pledging same, the rate of interest to be paid on such loan, and the name and residence of the person pawning or pledging the said goods, article, or thing, together with a particular description of such person, including complexion, color of eyes and hair, and his or her height and general appearance.

Every pawnbroker shall at the time of each loan deliver to the person pawning or pledging any goods, article, or thing, a memorandum or note, signed by him or her, containing the substance of the entry required to be made in his or her book by the last preceding section, except as to the description of the person, and no charge shall be made or received by any pawnbroker for any such entry, memorandum or note.

Such book shall at all reasonable times be open to inspection of the judges of the criminal courts, the chief of police, and captain and sergeants of the police of the city, town or county wherein such business is being conducted, or any or either of them, sergeant and sheriff of such city, town or county, or other officer with police jurisdiction.

No pawnbroker shall sell any pawn or pledge until the same shall have remained four months in his or her possession, unless by consent in writing of the pawner, and all such sales shall be made at public auction and not otherwise, and shall be made or conducted by such auctioneers as shall be designated and approved of for that purpose by the court granting the license.

Notice of every such sale shall be published for at least five days previous thereto, in one or more of the daily newspapers of general circulation printed in such city. Those doing business in any county shall advertise as above in some newspaper, if any be published in said county, and if no newspaper be published in such county, then in some newspaper published in an adjoining county, and such notice shall specify the time and place at which such sale is to take place, the name of the auctioneer by whom the same is to be conducted, and a description of the articles to be sold.

The surplus money, if any, arising from any such sale, after deducting the amount of the loan, the interest then due on the same, and the expenses of the advertisement and sale, shall be paid over by the pawnbroker to the person who would be entitled to redeem the pledge in case no such sale had taken place.

Any licensed pawnbroker who shall violate or neglect or refuse to comply with any or either of the provisions of this act, except those contained in section one, shall, for every such offense, upon conviction before a court of competent jurisdiction, pay a fine of not more than one hundred dollars.

No pawnbroker shall ask, demand, or receive a greater rate of interest than ten per centum per month on a loan of twenty-five dollars or less, or five per centum per month on a loan of over twenty-five dollars and less than one hundred dollars, or three per centum per month on a loan of one hundred dollars or more, secured by a pledge of tangible personal property. And no loan shall be divided for the purpose of increasing the percentage to be paid the pawnbroker.

Police regulations.—Every pawnbroker shall keep at his place of business a book or books, in which shall be fairly written in English, at the time of each loan or transaction in the course of his business an accurate account of such loan or transaction, setting forth a description of the goods, article, or thing pawned, or received on account of money loaned thereon; the time of receiving the same; the name and residence of the person pawning or delivering the same; the terms and conditions of loan, including the period for which any such loan may be made, and all other facts and circumstances respecting such loan, which said book or books shall at all times be subject to the inspection of the officers before mentioned.

No property of any kind received on deposit or pledge by any pawnbroker shall be disfigured or its identity destroyed or affected in any manner whatsoever, so long as it continues in pawn or in the possession of such pawnbroker, nor shall such property be in any manner concealed for the space of forty-eight hours after the same shall have been received by such pawnbroker.

It shall be the duty of every pawnbroker and of every person in the employ of such pawnbroker to admit to his premises at any time any officer mentioned in this act to examine any pledge or pawn, book or other record on the premises, as well as the articles pledged, and to search for and take into possession any article known by him to be missing, or known or believed by him to have been stolen, without the formality of the writ of search warrant or any other process, which search or seizure is hereby authorized.

The following regulation is hereby made for storing or taking care to prevent injury during disuse on blankets, clothing, carpets, furs, rugs, dress goods, cloths, mirrors, oil paintings, glass and china ware, pianos, organs, curtains, beddings and upholstered furniture. Pawnbrokers shall be allowed to charge two per centum per month in addition to the regular charges for the first three months, or part thereof, while such goods shall remain as pledge for money advanced.

Every pawnbroker shall be liable to all the penalties hereinafter provided for violation of any of the provisions of this article, whether such violations be committed by himself or by his agent, clerk, or employee.

Every person who shall be convicted of violating any of the provisions of this section shall, for the first offense, forfeit and pay a penalty, except in cases where a different penalty is herein provided, not exceeding twenty-five dollars, and for a subsequent offense shall pay such penalty as the court may impose, and shall in the discretion of the court, forfeit his license.

#### **Pawnbrokers' license.**

80. (As amended by act approved March 19, 1915.) A pawnbroker shall pay for the privilege of transacting business, two hundred and fifty dollars.

#### **Uniform Small Loan Law. Act of March 23, 1918, which repeals Section 81 of the Tax Laws.**

AN ACT to regulate the business of making small loans, by requiring persons charging directly or indirectly a greater rate of compensation than the conventional legal interest rate per annum on loans not exceeding three hundred (\$300) dollars, to any person, to obtain a license; by prescribing the maximum amount of compensation which licensees may charge; by regulating assignments to licensees of salaries or wages earned, or to be earned; by prohibiting false or deceptive advertising concerning such loans; by fixing penalties for violation of certain provisions of this act; by prescribing certain duties of the chief examiner of banking division of the Corporation Commission in respect to licensees; repealing section 81 of the revenue act and all other acts and parts of acts inconsistent with the provisions of this act. Approved March 23, 1918.

Whereas, there is and has long been conducted in this State an extensive business, in the making of small loans of not exceeding three hundred dollars (\$300) to persons in need of funds to meet immediate necessities;

And whereas, the conduct of such business has long been the cause of general complaint and of much hardship and injustice to the borrowers, and there is no regulation or provision of law which has proved effective for the protection of such borrowers and for the punishment of usurious money lenders;

And whereas, it is recognized that the business of lending small sums of money upon security that is not acceptable to banks and financial institutions, does and will exist and there is a real need for the enactment of a law that will enable its continuance under proper supervision and restrictions;

And whereas, it is desired to suppress the "loan shark" evil in this State by establishing and regulating the small loan business upon fair and lawful terms, by providing for a bond, State license, official supervision and examinations, and thereby enabling reputable lenders to engage in the business; therefore this remedial act authorizing a maximum charge by licensees under this act, it is not intended to provide additional interest compensation for loans of money, or necessarily an interest rate higher than the conventional rate in this State, but to recognize that as the conduct of such loan business requires the special employment of persons to assist and investigate each application for a loan and to collect them when made; also to provide indemnity to licensees for the losses upon such loans to those who do not fully repay, to be contributed by those who do pay in full, thereby distributing the losses so that all borrowers who receive such loan accommodation shall bear the losses of their class, arising from inadequate security taken.

Section 1. What loan business shall be regulated; license required to engage in.—Be it enacted by the General Assembly of Virginia, That it shall be unlawful, without first having obtained a license from the chief examiner of banking division of the Corporation Commission, hereinafter called the chief examiner, for any person, co-partnership, or corporation to charge, contract for or receive a compensation greater than the conventional legal interest rate per annum for interest, fees, expenses, and charges or otherwise, either directly or indirectly, or by any device or pretense of charging for services as principal, agent, broker or otherwise upon the loan, use or forbearance of money or valuable things, or for becoming surety, guarantor, or endorser upon the loan, use or forbearance of money or valuable things, to any person, in sums not exceeding three hundred (\$300) dollars, or the value thereof.

Sec. 2. Application for license; particulars required; what fee for year, or less.—Application for such license shall be in writing and shall contain the full name and address, both of the residence and place of business, of the applicant and if the applicant is a co-partnership, of every member thereof, or if a corporation of each officer thereof, also the county and municipality, with street and number, if any, where the business is to be conducted. Every such applicant, at the time of making such application, shall pay to the chief examiner \$50.00 as an annual license fee and in full payment of all expenses of examinations under and administration of this act; provided, that if the license is issued for a period of less than twelve months the license fee shall be pro-rated according to the number of months that said license shall run.

Sec. 3. Bond to State and surety required; \$1,000; penalty conditions, official approval.—The applicant shall also, at the same time, file with the chief examiner a bond in which the applicant shall be the obligor in the sum of one thousand (\$1,000) with one or more sureties to be approved by said chief examiner which bond shall run to the State of Virginia for the use of the State and of any person or persons, who

may have a cause of action against the obligor of said bond under the provisions of this act. Such bond shall be conditioned for the faithful performance by the licensee of the duties and obligations pertaining to the business so licensed and the prompt payment of any judgment recovered against him, them, or its or for which any licensee may be liable under the provisions of this act.

Sec. 4. When license shall issue; official by whom issued; when expires; not assignable.—Upon the filing of such application and the approval of said bond and the payment of said fee the chief examiner shall issue a license to the applicant to make loans in accordance with the provisions of this act for a period which shall expire the first day of May next following the date of its issuance. Such license shall not be assignable.

Sec. 5. When additional bond may be required of licensee; failure to furnish.—If in the opinion of the chief examiner the bond shall at any time appear to be insecure or exhausted, or otherwise doubtful, an additional bond in the sum of not more than one thousand dollars (\$1,000) satisfactory to the chief examiner shall be filed and upon failure of the obligor to file such additional bond, the license shall be revoked by the chief examiner.

Sec. 6. License may be revoked for violation of act; hearing of complaint.—The chief examiner may, in his discretion, upon notice to the licensee giving particulars of any alleged violation or violations of this act and reasonable opportunity to be heard, revoke such license if the licensee has violated any provision of this act; provided that at least five days before such hearing, the licensee shall be notified of the nature of the documentary evidence and the names of the witnesses on whose complaint the charge is being considered; the licensee may also submit a list of witnesses desired to appear in his defense, and they shall be officially notified to be present; such hearings may be adjourned, from time to time, for good cause, by the chief examiner and at any such hearing he shall administer the usual oath or affirmation to each witness and examine him in respect to his knowledge of any alleged violation of this act. If the licensee is found beyond a reasonable doubt, to have violated this act, the chief examiner may revoke such license, but no such license shall be issued after a second revocation.

(a) Appeal from findings to court of equity.—An appeal for such finding, or revocation of license, may be taken and the records and transcript of evidence be filed with a court having equity jurisdiction where such business is conducted, which court shall review the evidence and pass a decree according to the merits of the matter involved.

(b) Revocation of license after second conviction.—In case the licensee shall be convicted by a court a second time of a violation of section fourteen (14) of this act the chief examiner shall revoke such license: provided that the second offense shall have occurred after a prior conviction, in which case another license shall not be issued to such licensee.

Sec. 7. Restrictions of trade name; one place of business under each license. It shall be unlawful for any person, co-partnership, or corporation so licensed to make any loan or transact any business provided for by this act, under any other name, or at any place of business than that named in the license. Not more than one place of business shall be maintained under the same license, but the chief examiner may issue more than one license to the same licensee upon the payment of an additional license fee and the filing of an additional bond for each license.

Sec. 8. License to be posted; how and where.—The license shall be kept conspicuously posted in the place of business of the licensee.

Sec. 9. Changing place of business; official endorsement on license.—Whenever any licensee shall change his place of business, he shall



at once give written notice thereof to the chief examiner, who shall endorse such change of address on said license and date thereof.

Sec. 10. Official investigation of loans and business; right to enter offices and examination of books, etc.; may administer oaths.—The chief examiner, for the purpose of discovering violations of this act, may either personally, or by a deputy or examiner, at any time and as often as he may desire, investigate the loans and business of every licensee and of every person, co-partnership and corporation by whom, or for which any such loan shall be made, whether such person, co-partnership, or corporation shall act, or claim to act as principal, agent, or broker, or under, or without the authority of this act; and for that purpose he shall have the right to enter and remain in the offices, between nine A. M. and five P. M., of any business day, and have free access to the books, papers, records, desks, safes and vaults of all such persons, co-partnerships and corporations, he shall also have authority to administer oaths or affirmations to and examine every person whomsoever, whose testimony he may require, relative to their conduct of such business.

Sec. 11. Books and records; how to be kept; how long to be preserved.—The licensee shall keep such books and records as in the opinion of the chief examiner will enable the chief examiner to determine whether the provisions of this act are being observed. Every such licensee shall preserve the records of final entry used in such business, including cards used in the card system, if any, for a period of at least two years after the making of any loan recorded therein.

(a) Books, papers and securities to be kept in office; not removed or destroyed.—All books, papers, records used and securities taken in connection with the loan business of licensees shall be kept in the office of such licensee at the licensed address thereof and shall not be removed therefrom, or destroyed, except as provided in section eleven.

Sec. 12. License fees appropriated; how disbursed; official report to treasury.—All license fees herein provided for shall be collected by the chief examiner and shall be turned into the State treasury. The State Corporation Commission shall have full power to employ such examiners or clerks to assist the chief bank examiner as it may from time to time deem necessary and fix their compensation, and all salaries and expenses necessarily incurred in the administration of this act shall be paid out of license fees collected and turned into the State treasury under the provisions of this act, upon the presentation of itemized vouchers, duly verified, and having the approval of said commission. The Auditor shall issue his warrant on the State Treasurer for such salaries and expenses, and the State Treasurer shall pay the same out of said fees, and for that purpose the said fees are hereby appropriated for use during each fiscal year.

Sec. 13. What false or deceptive advertisements prohibited.—It shall be unlawful for any licensee, or other person, co-partnership, or corporation in the business described in section one, to print, publish, or distribute or cause to be printed, published or distributed in any manner whatsoever, any written or printed advertisement or circular containing any material statement which is false or deceptive, with regard to the rates, terms or conditions respecting such loans or transactions.

Sec. 14. Maximum compensation, re-imbursement of expenses and contribution to losses allowed licensees.—It shall be lawful for any licensee hereunder to charge, contract for, or receive for or in connection with the making of loans of not exceeding three hundred (\$300) dollars, a unit charge not exceeding three and one-half (3½) per cent. per month, on unpaid balances, which rate shall include (1) interest, or compensation for the use or forbearance of money, (2) re-imbursement of expenses, approximately, incurred or expended in the service and accommodation of borrowers, such as preparing their applications

for loans, investigating the employment and responsibility of applicants, appraising property, where a lien upon such is offered and searching the public records for liens and encumbrances, or otherwise verifying any claim of title to property offered as security, accepting repayment in weekly or monthly instalments or principal, with interest, and (3) indemnity contribution to a fund for offsetting and sustaining losses arising from bad loans, or insufficient security, such as are usually sustained by small loan companies and brokers.

(a) Higher charge authorized for loans not exceeding fifty dollars; splitting or dividing loans prohibited.—On loans of not exceeding fifty dollars (\$50.00) it shall, however, be lawful for any licensee hereunder to charge, contract for, or receive for or in connection with the making of such loan, a unit charge of not exceeding five per centum per month on unpaid balances, which rate shall include interest, re-imbusement and indemnity as set forth in the preceding section. It shall be unlawful to divide or split loans so as to obtain a higher rate of charges than authorized by the preceding section under any pretext whatsoever, and no additional loan made to the same person or persons shall be charged for at the maximum rate authorized by this sub-section within one month thereafter, if the total of such loans shall exceed fifty dollars (\$50.00).

(a) Collecting of compensation regulated.—What charges prohibited and what may be re-imbursed.—The charges authorized by this act shall not be payable in advance or compounded and shall be computed on unpaid balances. In addition to the charges herein provided for, no further or other charge, or amount whatsoever for any examination, service, brokerage, commission, fine or other thing, or otherwise shall be directly or indirectly charged, contracted for or received, except the lawful fees, if any, actually and necessarily paid out by the licensee to any public officer, for filing, or recording in any public office any instrument securing the loan, which fees may be collected when the loan is made or at any time thereafter.

(b) Loan void for excess charges.—If interest and charges in excess of those permitted by this act, shall be charged, contracted for, or received, the contract of loan shall be void and the licensee shall have no right to collect, or receive any principal, interest or charges whatsoever.

(c) Debt limited to three hundred dollars principal.—No person shall owe any licensee at any time more than three hundred (\$300) dollars for principal.

Sec. 15. Every licensee shall:

(a) Each obligation to state amount and terms of loan.—State in every note, mortgage, assignment of wages, or other evidence of indebtedness the date of its execution, the amount of money actually lent, the compensation to be paid for interest, fees, expenses and losses, and the dates and amounts of repayment agreed upon and the place where payable.

(b) Statement of loan to be delivered borrower; what particulars to contain.—Deliver to the borrower, at the time a loan is made, a pass book, or card stating in the English language in clear and distinct terms the date, amount and compensation for interest, fees, expenses and losses for the loan and dates and amounts of repayment agreed upon, the nature of the security given, if any; also the names and addresses of both borrower and licensee. On the back of such pass book, or card, there shall be printed in English a copy of section fourteen (14) of this act, in type not smaller than eight (8) point.

(c) Receipts for payments as made.—Enter in such pass book, or card, or give to the borrower a plain and complete receipt for all payments made on account of any such loan, at the time such payments are made.

(d) Upon repayment obligations to be cancelled and surrendered with security pledged; mortgage to be satisfied.—Upon repayment of the loan in full, mark indelibly every obligation signed by the borrower with the word "Paid" or "Cancelled," and release or satisfy any mortgage, cancel and return any note and any assignment given as security and surrender any personal property if pledged by the borrower. In event of collection by foreclosure, sale or otherwise, any surplus arising after payment of the expenses of collection, sale or foreclosure and satisfaction of the debt, shall be returned to the borrower, or whomsoever is entitled to the same.

Sec. 16. Restrictions of obligations to be taken; shall contain no unfilled blanks.—No licensee shall take any confession of judgment, or any power of attorney, nor shall he take any note, promise to pay, or security or any instrument in which blanks are left to be filled after execution.

Sec. 17. Restrictions of assignments of salary or wages; power of attorney forbidden; when written assent of wife required.—No assignment of, or order for, the payment of any salary or wages, earned or to be earned, given to a licensee to secure a loan, shall be valid unless such loan is contracted simultaneously with its execution; nor unless in writing signed in person by the assignor, and not by attorney; nor when made by a married person, unless the written assent of his or her spouse to the making of such assignment or order is indorsed or attached; provided, that written assent of a spouse shall not be required when husband and wife have been living separate and apart for a period of at least five months prior to such assignment.

(a) Assignment of salary or wages restricted to ten per cent. of amount; regulations; notice to employer.—Every such assignment or order for the payment of salary or wages earned, or to be earned in the future, unless given as security for a loan under this act, shall be valid for not exceeding ten per cent (10%) of the assignor's salary or wages under any existing or future employment, which ten per cent. (10%) shall be collectible therefrom from the employer, by the licensee, at the time each payment of salary or wages becomes due, from the time that a copy thereof, verified by the oath of the licensee, or his agent, together with a verified statement of the amount unpaid upon such loan is served upon the employer, who may demand to have the original of such assignment exhibited to him at the time such copy is served.

Sec. 18. Penalties for violation of sections one, seven, thirteen and fourteen.—Any person, co-partnership, or corporation who shall violate any of the provisions of sections one, seven, thirteen and fourteen of this act shall be guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine of not more than five hundred dollars (\$500) or by imprisonment of not more than six (6) months, or by both such fine and imprisonment in the discretion of the court.

(a) Loans made at compensation in excess of act not to be enforced; persons participating in unlawful charges subject to act.—No loan for which a greater compensation for interest, fees, expenses or losses, at a greater rate than is allowed by this act, has been charged, contracted for or received, wherever made, shall be enforced in this State and any person in any wise participating therein in this State shall be subject to the provisions of sections one (1) and eighteen (18) of this act.

Sec. 19. License not required by banks, trust companies, and building and loan associations.—No license shall be required under this act for loan transactions of any person, co-partnership, corporation, bank or association doing business under any law relating to banks, trust companies, building and loan associations and licensed pawnbrokers of this State, or of the United States, as they are already regulated by

appropriate laws; nor shall a license be required for loan transactions of any corporations which make loans at a rate not exceeding the conventional legal interest rate per annum, and which require the borrower to purchase certificates of investment, equal in amount to the sum borrowed, and to pay therefor in uniform weekly installments for not less than fifty weeks; nor shall this act apply to loans for which real estate security is given, if said security is evidenced by mortgage or deed of trust.

Sec. 20. Citation of the act, or short title.—This act may be cited as the uniform small loan law.

(a) How act to be interpreted; uniformly with other States.—This act shall be so interpreted and construed as to effectuate its general remedial purpose and to make uniform the laws of those States which enact it.

Sec. 21. What acts repealed; what acts shall not apply to licensees.—That section eighty-one of an act entitled an act to raise revenue for the support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions, as authorized by section one hundred and eighty-nine of the Constitution, approved April sixteen, nineteen hundred and three, as heretofore amended, is hereby repealed and all acts and parts of acts in conflict with the provisions of this act are hereby repealed.

(This act in force on and after June 21, 1918).

#### License on a building and loan association or company.

82. (As amended by act approved March 19, 1915.) No building and loan association or company, incorporated under the laws of this or any other State, shall, without a license, conduct any business, or solicit the sale of stock, or offer to lend money in this State, nor shall any person act as agent of any such association or company unless the association or company he represents has a license.

The specific license tax upon every building and loan association or company for the privilege of doing business in this State shall be seventy-five dollars; provided, the capital of such association or company actually paid in, whether from paid up stock or partially paid stock, is not over twenty-five thousand dollars; if the capital paid in, whether from paid up stock or partially paid up stock, is over twenty-five thousand dollars, then an additional license tax of three dollars on each one thousand dollars of such capital, or fraction thereof, on such excess shall be paid by all such building and loan associations or companies; provided, that a non-resident building and loan association or company doing business in this State, which has otherwise complied with the laws of Virginia, shall pay the license tax herein imposed, based upon its capital invested in this State.

A building and loan association or company which does business on a purely mutual plan, and makes loans only to their stockholders, and confines its business solely to the city or county where it is organized, and cities and counties immediately contiguous thereto, shall pay a license tax of fifty dollars.

It shall be the duty of each association or company on the first day of April of each year or within ten days thereafter, to make a report in writing of its capital paid in, if the association or company be incorporated under the laws of this State, or of its capital invested in this State; if it be a non-resident association or company, under oath of its chief officer or agent, to the commissioner of the revenue for the district in which its principal office or agency in this State is situated.

Any building and loan association or company, or the agents of any such association or company, which does business in this State, without

paying the license tax herein imposed, shall pay a fine of not less than fifty dollars nor more than five hundred dollars.

The shares of stock issued by any building and loan association or company, which has paid the license tax herein imposed shall not be taxable in the hands of the holder, nor shall any additional State tax be imposed on the paid in capital of such association or company.

No city or town shall levy a greater license tax on the paid in capital of any such association or company than that imposed herein for State purposes, and such city or town license tax shall be levied only where the principal office of such association or company is located in this State.

#### **Insurance brokers.**

83. (As amended by act approved March 19, 1915.) No person shall, without a license act as an insurance broker. Every person who shall solicit for compensation, directly or indirectly, to be derived therefrom any fire, marine, life or other insurance, either on account of any person desiring to effect any such insurance, or on account of any insurance company, except the duly authorized agent (or a clerk actually employed in his office) of any insurance company licensed to do business in this State, shall be deemed an insurance broker. Any insurance agent (or clerk actually employed in his office), who shall solicit, directly or indirectly, any fire, marine, life or other insurance, either on account of any person desiring to effect any such insurance, or on account of any insurance company licensed to do business in this State, other than for the insurance company or companies for which he is the duly authorized agent, shall be deemed an insurance broker. Provided, however, this shall not apply to duly authorized agents exchanging business among themselves. Any person acting as insurance broker without a license shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense. Any person or firm who shall fill up, sign or deliver a policy or certificate of insurance for a corporation, or person, or association, or persons not licensed to do an insurance business in this State by a legally authorized agent, shall be considered an agent of such corporation, or person, or association, and such person, corporation or association shall be liable for all licenses, taxes, and penalties as if represented by a legally appointed agent. No person licensed as an insurance broker shall be authorized under his license to place any insurance in a company or association, or with a person or firm not licensed to do an insurance business in this State.

#### **Insurance brokers—license.**

84. (As amended by act approved March 19, 1915.) An insurance broker shall pay the sum of one hundred dollars for the privilege of transacting such business. The license shall be issued by the Commissioner of Insurance, and the tax shall be paid to him, and he shall pay the same into the treasury.

#### **Underwriter's agency, etc.—License on.**

An act relating to the issuance of fire insurance policies through an underwriters' agency, and providing a penalty for its violation. Approved February 5, 1915.

1. Be it enacted by the General Assembly of Virginia, That every fire insurance company shall conduct its business in this State in the name by which it is incorporated, and the policies issued by it shall be headed or entitled by such name. There

shall not appear on the face of the policy or on its filing back anything that would indicate that it is an obligation of any other than the company responsible for the payment of losses under the policy, and the name or names of any fire insurance companies issuing policies through an underwriters' agency shall be stamped or printed on each policy issued by such underwriters' agency, and shall show on each such policy the name of such company or companies, and, where there is more than one company, their proportion of liability under said policies shall be distinctly stated therein.

The words "underwriters' agency," as used in this act, shall be held to apply to a company or companies who issue policies severally or jointly under a name other than their own corporate name, or under a contract or agreement with any individual, partnership, corporation or association through whom such policies may be issued.

Before an underwriters' agency shall deliver, or cause to be delivered, a policy in this State it shall pay an annual specific license tax of two hundred dollars for the privilege of doing business in this State as an underwriters' agency, and shall also deposit with the State Treasurer bonds equal in amount to those deposited by the company or companies whose policies they issue, as required by section fourteen, chapter two of "An act concerning the Bureau of Insurance," approved March ninth, nineteen hundred and six, and no company shall be permitted to issue an underwriters' policy, or be a party thereto, which has not complied with all of the laws now in force relative to fire insurance companies. Provided, that nothing herein shall be construed to exempt any fire insurance company from the payment of the license tax on premiums required by the laws of this State.

2. Any violation of this act shall be deemed a misdemeanor, and upon conviction, shall be punished by a fine of not less than fifty nor more than five hundred dollars.

#### Mercantile agencies.

85. (As amended by act approved March 19, 1915.) Any person, firm or corporation engaged in reporting the financial standing of merchants and others as a regular business for compensation shall be deemed a mercantile agency. Any person engaged in such business without a State license to transact such business shall pay a fine of not less than one hundred dollars, and not more than five hundred dollars; provided that this section shall not apply to employees of mercantile agencies who only report to such agencies, nor to regularly licensed attorneys at law.

#### Licenses to mercantile agencies.

86. (As amended by act approved March 19, 1915.) A mercantile agency shall pay for the privilege of transacting such business the sum of two hundred and fifty dollars. This section shall be construed to levy only one State license tax upon each such mercantile agency, which license tax of two hundred and fifty dollars shall be paid annually direct to the Auditor of Public Accounts.

#### Collection agencies defined; license for.

Sec. 86½. (Section added by act approved March 22, 1916.) Any person, firm or corporation whose business it is to collect all kinds of claims, including notes, drafts and other negotiable instruments, on behalf of others, and to render an account of the same, shall be deemed a collecting agency. Any such person, firm or corporation engaged in such business without a license shall be fined not less than one hundred nor more than five hundred dollars; provided, however, that this section shall not apply to a regularly licensed attorney at law. A collecting

agency shall pay for the privilege of transacting such a business a license tax of twenty-five dollars, provided that his commissions and fees during the year amount to as much as one thousand dollars.

#### **Undertakers.**

87. (As amended by act approved March 19, 1915.) Any person, firm, or corporation engaged in the business of burying the dead shall be deemed an undertaker. Any person, firm, or corporation engaged in such business without a license shall pay a fine of not less than ten dollars nor more than twenty-five dollars.

#### **Undertaker's license.**

88. (As amended by act approved March 19, 1915.) An undertaker shall pay for transacting such business in the country and in towns of one thousand inhabitants or less, five dollars; and in towns and cities of over one thousand and not over three thousand inhabitants, ten dollars; and in towns and cities of over three thousand and not over five thousand inhabitants, fifteen dollars; and in towns and cities of over five thousand and not over ten thousand inhabitants, twenty-five dollars; and in cities of over ten thousand inhabitants and not over thirty thousand inhabitants, thirty-five dollars; and in cities of over thirty thousand inhabitants, fifty dollars.

#### **Civil and electrical engineers.**

89. (Section added by act approved March 19, 1915.) Any person or firm who shall, for compensation, engage in the business of civil, mining, mechanical or electrical engineering shall pay a license tax of fifteen dollars per year for the privilege of conducting such business; the said license to be procured from the commissioner of revenue of the city or district in which said engineer shall have his office on the first day of May in each year; provided, that the license of any engineer who has not practiced his profession for more than five years, or whose income from such business is less than five hundred dollars for the preceding year shall be five dollars; and, provided, further, that on the payment of the license as herein provided the said engineer shall be entitled to engage in such business in any part of this State. Any person or firm violating the provisions of this section shall be fined not less than ten dollars, nor more than thirty dollars, for each offense.

#### **Contractors.**

90. (As amended by act approved March 19, 1915.) Any person, firm or corporation accepting orders or contracts for doing any work on or in any building or structure, requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet-iron, galvanized iron, metallic piping, tin, lead, electric wiring or other metal, or any other building material; or who shall accept contracts to do any paving or curbing on sidewalks, or streets, public or private property, using asphalt, brick, stone, cement, wood or any composition, or who shall accept an order for or contract to excavate earth, rock, or other material for foundations or any other purpose, or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta, or other material, shall be deemed a contractor. Every contractor shall, on the first day of May in each year, procure from the commissioner of the revenue for the city or district in which he has his office a license to carry

on the business of a contractor; provided that if such contractor has no office in this State, then he shall procure such license from the commissioner of the revenue for the city, county, or district where he conducts his business. Any person, firm, or corporation doing such business without a license shall pay a fine of not less than thirty dollars, nor more than one hundred dollars for each offense; provided, that no further license shall be required by the State for conducting said business in any part thereof; and, provided, further, that this section shall not apply to contractors the gross amount of whose orders accepted and executed does not exceed five thousand dollars per annum.

#### **License to contractors.**

91. (As amended by act approved March 19, 1915.) Every such contractor, for the privilege of transacting business in this State, shall pay a license, to be ascertained in the following manner:

If the gross amount of all orders or contracts accepted aggregate five thousand dollars, he shall pay the sum of five dollars; if the amount of such orders or contracts are more than five thousand dollars, and do not exceed ten thousand dollars, ten dollars; if the amount of such orders or contracts exceed ten thousand dollars, and do not exceed twenty thousand dollars, fifteen dollars; if the amount of such orders or contracts exceed twenty thousand dollars, and do not exceed fifty thousand dollars, twenty dollars; if the amount of such orders or contracts exceed fifty thousand dollars, and do not exceed one hundred thousand dollars, fifty dollars; if the amount of such orders or contracts exceed one hundred thousand dollars, and do not exceed one hundred and fifty thousand dollars, one hundred dollars; and if the amount of such orders or contracts exceed one hundred and fifty thousand dollars, one hundred and fifty dollars; and when any such contractor shall have obtained a license for any year for which he has paid a license tax of less than the maximum above prescribed, he shall not accept any contract or contracts during such year the aggregate amount of which exceeds the maximum amount for which his license was obtained, unless and until he shall have paid such additional sum as will make the total license tax paid by him for that year sufficient to cover the aggregate amount of such contract or contracts as prescribed above; and unless he pays such additional sum he shall be deemed to be acting without a license.

#### **Architects.**

92. (As amended by act approved March 19, 1915.) Any person or firm who shall, for compensation, draw or furnish plans for the construction of any building or other structure, shall be deemed an architect, and shall pay a license tax of twenty-five dollars a year for the privilege of conducting such business; the said license to be procured from the commissioner of the revenue of the city or district in which said architect has his or their office, on the first day of May of each year; provided, that the tax upon an architect or architects whose income from such business has been less than five hundred dollars for the preceding year, shall be ten dollars; and, provided, further, that no further license shall be required by the State for doing business in any part thereof. Any person or firm violating the provisions of this section shall be fined not less than ten dollars nor more than thirty dollars for each offense.

#### **License to keep a hotel.**

92½. (Section added by act approved March 19, 1915.) That any person who keeps a public inn or lodging house of more than thirty bed



rooms where transient guests are fed or lodged for pay in this State, shall be deemed for the purposes of this act to be engaged in the business of keeping a hotel.

A transient guest is one who puts up for less than one week at such hotel, but such a house is no less a hotel because some of its guests put up for longer periods than one week.

Any person conducting the business of keeping a hotel as defined in this act shall pay an annual license tax of one dollar for each bed room, and fifty cents for each bath room, in said hotel; provided, that hotels at summer and health resorts, keeping open not more than four months in a year, shall pay only one-half of the foregoing sums.

#### **Houses of private entertainment, etc.**

93. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, keep a house of private entertainment or eating house.

#### **What constitutes a house of private entertainment.**

94. (As amended by act approved March 19, 1915.) Any person who shall furnish, for compensation, lodging or diet to travelers, or sojourners in any house of thirty bed rooms or less, shall be deemed to keep a house of private entertainment. A license to keep a house of private entertainment shall not be construed to authorize the sale of wine, spirituous or malt liquors, or a mixture of them on the premises or within the curtilage of such house of private entertainment, nor shall any license be granted to sell by retail or to be drunk, where sold, any wine, spirituous or malt liquors upon the premises or within the curtilage of any licensed house of private entertainment. Any person who shall keep a house of private entertainment without a license shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each day he may keep the same.

#### **License to keep a house of private entertainment.**

95. (As amended by act approved March 19, 1915.) Every person who keeps a house of private entertainment shall pay an annual license tax of five dollars, and if the house has more than ten bed rooms shall pay an additional sum of one dollar per annum for each additional bed room, over and above ten.

#### **What constitutes an eating house.**

96. (As amended by act approved March 19, 1915.) Any person who shall cook, or otherwise furnish for compensation, diet or refreshments of any kind, for casual visitors at his house, for consumption therein, and who does not furnish lodging, and who is not the keeper of a hotel, house of private entertainment, or boarding house shall be deemed to keep an eating house, but the refreshments herein named shall not consist of wines, spirituous or malt liquors, or a mixture of any of them. Any person who shall keep an eating house without a license shall pay a fine of not less than thirty dollars, nor more than one hundred dollars, for each day he may keep the same.

#### **License to keep an eating house.**

97. (As amended by act approved March 19, 1915.) Every person who shall keep an eating house shall pay for the privilege twenty-five

dollars, and where the annual rent or rental value of the house and furniture is more than one hundred dollars, and not more than one thousand dollars, he shall pay an additional sum equal to five per centum of such rent or rental value; and where such annual rent or rental value exceeds one thousand dollars, he shall pay an additional sum equal to four per centum of such rent or rental value. The commissioner of the revenue shall determine such rent or rental value, and may require the proprietor or tenant to state on oath what is the actual rent or what would be a fair rent for the house and furniture, and if he refuses to state the same, he shall pay a fine of five hundred dollars.

**Exempting person conducting temporary eating or lodging-houses, horse-lots, and confectioneries at religious gatherings from license tax.**

97½. (Section added by act approved March 19, 1915.) That the license tax shall not be required of persons conducting temporary eating or lodging-houses, horse lots, and confectioneries at camp-meetings, associations, and other religious gatherings; provided, such eating or lodging houses, horse-lots and confectioneries shall be only carried on for the purpose of entertaining the persons attending such religious gatherings.

**What constitutes a bowling saloon.**

98. (As amended by act approved March 19, 1915.) Any person who shall keep a saloon for the reception of company to play at bowls shall be deemed to keep a bowling saloon. Any person who shall keep a bowling saloon without a license shall pay a fine of not less than fifty dollars nor more than one hundred and fifty dollars for each day he may keep the same.

**License to keep a bowling saloon.**

99. (As amended by act approved March 19, 1915.) Every person who shall keep a bowling saloon shall pay for the privilege the sum of twenty-five dollars, and an additional sum of ten dollars for each alley exceeding one. If the license be for a bowling saloon at a watering place and if for four months or less, the sum to be paid shall be twelve dollars and fifty cents and an additional sum of five dollars for each alley exceeding one.

**What constitutes a billiard room.**

100. (As amended by act approved March 19, 1915.) Any person who shall keep a saloon wherein there is a table at which billiards or pool are played shall be deemed to keep a billiard saloon, and if any sum is imposed upon the tables kept therein the same shall be on every table in excess of one capable of being used for the purpose, and kept therein, whether used or not. Any person who shall keep a billiard saloon without a license shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each day he may continue to keep the same.

**License to billiard saloons and pool rooms.**

101. (As amended by act approved March 19, 1915.) Every person who shall keep a billiard saloon or pool room shall pay for the privilege the sum of fifty dollars, and the sum of twenty-five dollars for each table over one kept; or to be kept therein. If the license be for a billiard saloon or pool room at a watering place, and is for four months or less, the sum to be paid shall be twenty-five dollars, and the sum of twelve

dollars and fifty cents for each table over one kept, or to be kept thereat. If the license be for a billiard saloon or pool room in the country or in a town of less than one thousand inhabitants, the sum to be paid shall be twenty-five dollars and twelve dollars and fifty cents for each table over one kept, or to be kept, therein.

**What constitutes a bagatelle saloon.**

102. (As amended by act approved March 19, 1915.) Any person who shall keep a saloon or other public room wherein is a table at which to play at bagatelle, whether charge for the use thereof is made or not, shall be deemed to keep a bagatelle saloon. Any person who shall keep a bagatelle saloon without a license shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each day he may continue to keep the same.

**License to keep a bagatelle saloon.**

103. (As amended by act approved March 19, 1915.) Every person who shall keep a bagatelle saloon shall pay for the privilege the sum of ten dollars, and an additional sum of five dollars for each table over one kept, or to be kept, therein.

**Poperty used in licensed business taxable.**

104. (As amended by act approved March 19, 1915.) Nothing herein shall be construed to exempt the furniture in houses mentioned in this schedule from being taxed as property.

**Theatres, public performances, exhibitions, etc.**

105. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, exhibit for compensation any theatrical performance, or any performance similar thereto, panorama, or any public performance or exhibition of any kind, lectures, literary readings, and performances, except for benevolent or charitable or educational purposes. Whenever a theatrical performance shall be licensed, the actors thereat under said license shall be exempt from a license tax, but unless the performance shall be so licensed, each person engaged therein shall be liable to the penalty for the violation of this section. Every license shall be for each performance, but a license for a theatrical performance or panorama may, if the person applying for the same desire it, be for the term of one week. For any violation of this section every person so offending shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

**Licenses to theatres, public performances, exhibitions, etc.**

Sec. 106. (As amended by act approved March 22, 1916.) On every theatrical performance or any performance similar thereto, panorama, or any public performance or exhibition of any kind, except for benevolent or charitable or educational purposes, there shall be paid five dollars for each performance or fifteen dollars for each week of a continuous performance; provided, that in towns or cities of less than four thousand inhabitants there shall be paid two dollars for each performance, or six dollars for each week of continuous performance; but nothing herein shall be construed as taxing games of football, baseball, basketball or kindred ball games.

**Moving picture show, etc.**

Sec. 106½. (As amended by act approved March 16, 1918.) That for the exhibition of any automatic moving picture machine, phonograph, graphophone or similar musical machine, except for benevolent, charitable or educational purposes, where the price of admission does not exceed the sum of thirty cents and where the seating capacity of any such place of amusement does not exceed three hundred and fifty, there shall be paid in cities of over twenty thousand inhabitants, a license fee of fifteen dollars for each week or for less time than a week; or ninety dollars for the exhibition thereof for a period of one year; and when the seating capacity of any such place of amusement exceeds three hundred and fifty there shall be paid an additional tax of two dollars for every ten seats or fraction thereof in excess of three hundred and fifty seats; provided, that in towns or cities of more than four thousand inhabitants and less than twenty thousand inhabitants there shall be paid a license fee of ten dollars for each week, or less time than a week, or sixty dollars for the exhibition thereof for a period of one year, and the license tax for said additional seating capacity shall be one dollar for every ten seats or fraction of ten seats in excess of three hundred and fifty seats; provided, further, that in towns or cities of more than one thousand inhabitants and less than four thousand inhabitants there shall be paid a license fee of three dollars for each week, or less time than a week, or twenty-five dollars for the exhibition thereof for a period of one year, and the license tax for such additional seating capacity shall be fifty cents for every additional ten seats or fraction thereof in excess of three hundred and fifty seats; and provided, further, that in towns of less than one thousand inhabitants and in the portions of the counties not included in any town there shall be paid as the only license tax to the State one dollar per day, or two and one-half dollars for a full continuous week, or ten dollars for the year; the license for one year to be paid annually; provided, however, that when such exhibition is given for benevolent, charitable or educational purposes, and is given for a period of more than one day in any one year, and the exhibitor thereof receives a part of the receipts from such exhibition as his compensation, then such exhibition after the first day shall not be exempt from the payment of the license fee herein prescribed.

(This section as amended in force on and after June 21, 1918).

**Circus, menagerie, carnival shows, etc.**

107. (As amended by act approved March 19, 1915.) Every person, firm, company or corporation who exhibits or gives performances in a side show, dog and pony (or either) show, trained animal show, carnival, circus, menagerie and circus, or any other show, exhibition or performance similar thereto shall procure a license therefor, but this section shall not be construed to prohibit a resident mechanic or artist from exhibiting any production of his own art or invention without compensation, nor shall any license be required of any agricultural fair or the shows exhibited within the grounds of such fair or fairs, during the period of such fair, whether an admission be charged or not, nor of resident persons giving or performing in a show or exhibition for charity or other benevolent purposes. Whenever such show, exhibition or performance is given, whether exempted by the terms hereof or licensed, those engaged therein and operating under either such license or exemption, shall be exempt from a license tax for performing or acting thereat.

108. (As amended by act approved March 19, 1915.) Every show, exhibition or performance, such as is described in the next preceding section, whether under the same canvas or not, unless exempt by the

terms hereof, shall be construed to require a separate license therefor, whether exhibited for compensation or not.

Every person, company or corporation who exhibits or gives a performance of any of the shows described in the next preceding section which are not exempt from license tax by the terms hereof, without the license required by law, shall be fined not less than fifty dollars nor more than five hundred dollars for each offense. The police authorities of a town, city or county shall not allow any such performance to open until the license required by law is exhibited to them.

109. (As amended by act approved March 19, 1915.) In the country or in towns of one thousand inhabitants, or less, unless the same be exempt from license tax by the terms of section one hundred and seven hereof, there shall be paid for each day's performance or exhibition of a side (or like) show, a license tax of five dollars; and on a dog and pony (or either, or like) show, a license tax of ten dollars; on a trained animal (or like) show, a license tax of ten dollars; on a carnival (or other like show), a license tax of one hundred dollars; on a circus, or for a circus and menagerie, a license tax of one hundred and fifty dollars.

In a town or city, or within five miles thereof, of more than one thousand and not over ten thousand inhabitants, unless the same be exempt from taxation by the terms of section one hundred and seven hereof, there shall be paid for each day's performance or exhibition of a side (or like) show, a license tax of ten dollars; of a dog and pony (or either) (or like) show, a license tax of twenty dollars; on a trained animal (or like) show, a license tax of twenty dollars; on a carnival (or other like show) a license tax of one hundred dollars; on a circus and menagerie (or like) show, a license tax of two hundred dollars.

In a city, or within five miles thereof, of more than ten thousand inhabitants, unless the same be exempt from taxation by the terms of section one hundred and seven hereof, there shall be paid for each day's exhibition or performance of a side (or like) show a license tax of fifteen dollars; on a carnival (or other like show) a license tax of one hundred and fifty dollars; on a dog and pony (or either) (or like) show, on a trained animal (or like) show, or a wild west (or like) show, on a circus or circus and menagerie (or like) show for each day or part of a day, a license tax as follows:

On shows requiring transportation of—

One to ten cars.....	Twenty-five dollars
Eleven to twenty cars.....	Fifty dollars
Twenty-one to thirty cars.....	One hundred dollars
Thirty-one to forty cars.....	One hundred and fifty dollars
Forty-one to sixty cars.....	Two hundred dollars
Sixty-one to seventy cars.....	Two hundred and twenty-five dollars
Seventy-one cars and over.....	Two hundred and fifty dollars

The commissioner of the revenue shall require the agent of any railway company furnishing transportation for such show or shows to state under oath the total number of cars of every kind, whether belonging to the show or to the railway company, used in the transportation of any such show, and any agent of any railway company failing or refusing to make such statement to the commissioner of the revenue shall be fined not less than one hundred nor more than five hundred dollars.

#### Circuses and carnivals outside agricultural fairs, etc.

109½. (As amended by act approved March 17, 1916.) Every traveling circus, carnival or show giving performances in the open air or tents in any county or city in this State, wherein there is held an

agricultural fair, for one week previous to, or during the week of, or one week after the time of holding such regular annual fair, shall pay a State license tax of one thousand (\$1,000) dollars for each performance in addition to the license tax now required by law of a circus, carnival or like show, the State license tax provided for in this section and the State license tax now required by law, to be assessed by the commissioner of the revenue and these license taxes to be paid to the county or city treasurer before any performance is permitted to be held.

It shall be unlawful for any such circus, carnival or show to publish or post in any way in such county or city at any time within thirty days prior to the holding of such regular annual fair, advertising of the exhibition of any such circus, carnival or show. Any person, firm, company, or corporation violating any provision of this section shall be fined two thousand (\$2,000) dollars for each offense by the justice of the peace or court trying the case. The provisions of this section shall not apply to circuses, carnivals or shows inside the grounds of any agricultural fair held in any county or city.

#### **Hobby-horse machines, merry-go-round, and other like machines.**

110. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, exhibit and operate any machine known as hobby-horse machine, merry-go-round, ocean wave, ferris wheel, or other like machines, whether the same is propelled by hand, horse, steam, electric or other power.

#### **License to hobby-horse machines, merry-go-round, and other like machines.**

111. (As amended by act approved March 19, 1915.) Every person who operates a hobby-horse machine, merry-go-round, ocean wave, ferris wheel, or other like machines, on which persons are charged for riding, shall pay ten dollars for each county or city in which such machine is operated. Any person operating any such machine, without first having paid the specific amount therefor shall pay a fine of not less than twenty dollars, nor more than fifty dollars for each offense.

#### **License to permanent parks for public amusement.**

111½. (Section added by act approved March 19, 1915.) That all owners and operators of permanent parks for public amusement, which shall be open for the public for at least three months during each year, shall have the option of being exempted from the payment of the licenses provided in sections ninety-eight, ninety-nine, one hundred and five, one hundred and six, one hundred and seven, one hundred and nine, one hundred and ten, one hundred and eleven, one hundred and twelve, one hundred and twenty-two, one hundred and thirty-nine, of an act approved April sixteenth, nineteen hundred and three, and amended by an act approved February nineteenth, nineteen hundred and four, entitled an act to raise revenue for the support of the government and public free schools, and pay the interest on the public debt, and provide a special tax for pensions, as authorized by section one hundred and eighty-nine of the Constitution, and in lieu thereof, upon the payment of a special license tax of four hundred dollars for a period of four months, and six hundred dollars for a period of eight months, and eight hundred dollars for a period of one year, shall have the privilege of doing any, or all of the things, set out in the above sections ninety-eight, ninety-nine, one hundred and five, one hundred and six, one hundred and seven, one hundred and nine, one hundred and ten, one hundred and eleven, one

hundred and twelve, one hundred and twenty-two, one hundred and thirty-nine of said act, and shall be exempted from the payment of the license taxes provided in said section.

**License to public rooms and skating rinks.**

112. (As amended by act approved March 19, 1915.) Every proprietor or occupier of a public theatre, or other room or rooms fitted for public exhibitions for the use of which a charge is made shall pay twenty dollars for the privilege, except in a county or town of less than two thousand inhabitants; provided, that every person who shall establish, keep or exhibit for profit a skating rink shall pay for the privilege of keeping or exhibiting such skating rink as follows:

First. When such rink is kept or exhibited in a city of more than ten thousand inhabitants, he shall pay the sum of ten dollars per quarter.

Second. When such rink is kept or exhibited in a city or town of not more than ten thousand nor less than two thousand inhabitants, he shall pay the sum of seven dollars and fifty cents per quarter.

Third. When such rink is kept or exhibited anywhere else than in the towns and cities above mentioned, he shall pay the sum of five dollars per quarter.

**Public rooms.**

113. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, charge for the use of any house or room therein in city or town, or in any manner receive compensation for the use of the same, while used or employed to exhibit therein any theatrical performance, lecture, concert or any other exhibition. Wherever such charge is made, or compensation is demanded or received for the use of such house, or any public room or rooms, fitted for the purpose, a license shall be obtained; but no license shall be required of the proprietor or occupier of such house or public room or rooms in a town containing less than two thousand inhabitants. No license to use such house for such exhibition or performance shall be construed to exempt the house from taxation as property or to allow the use of such hall as a skating rink without paying an additional license. For any violation of this section the person so offending shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

**Soft drinks; manufacture, sale of, etc.**

113½. (As amended by act approved March 22, 1916.) That for the privilege of selling soft drinks from a soda fountain in cities and towns of two thousand or more inhabitants there shall be paid to the State an annual license of seven dollars and fifty cents for each fountain, and for the privilege of selling soft drinks from soda fountains otherwise located, there shall be paid an annual license tax of three dollars and seventy-five cents for each fountain; and for the privilege of manufacturing otherwise than at soda fountains, or for bottling soft drinks, there shall be paid the annual license tax of twenty-two dollars and fifty cents. Provided, that merchants in the country whose purchases do not exceed one thousand dollars shall not be subject to the provisions of this act.

Soft drinks under this act shall include all of the drinks for which liquor license is not required.

**Attorneys, physicians and dentists.**

114. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, practice as attorney at law, physician, surgeon, dentist, or the art of healing bodily or mental infirmities without physic or surgery; and no person who shall hereafter apply for license to practice as a physician, or surgeon, or dentist, shall have such license granted to him unless at the time of such application he shall exhibit to the commissioner of the revenue to whom such application is made a certificate from the president of the State board of medical examiners or from the president of the State board of dental examiners, that such person has passed a satisfactory examination before said board, or a special permit from the president of either of said boards, or shall file with him an affidavit that such applicant for a license to practice medicine or surgery commenced the practice of medicine or surgery in this State prior to the first day of January, eighteen hundred and eighty-five which affidavit shall be subscribed and sworn to by such applicant. Any person who shall make a false oath in such affidavit shall be deemed guilty of perjury and liable to all the prescribed penalties therefor; provided, that persons who held license to practice dentistry in this Commonwealth on the twenty-eighth day of January, eighteen hundred and ninety, and have complied with the requirements of section seventeen hundred and seventy-four, shall not be required to have a certificate from the president of the board of dental examiners when he applies for a license; and provided, further, that nothing contained in this section shall prevent any authorized physician or surgeon, or other person, from extracting teeth from any one suffering from toothache.

**Attorney at law; where he may practice.**

115. (As amended by act approved March 19, 1915.) Every attorney at law, in addition to being licensed, sworn and admitted to prosecute or defend actions or other proceedings in the courts of this Commonwealth, on the retainer of clients, shall obtain a revenue license; and no person shall act as attorney at law or practice law in the courts of this Commonwealth without a separate revenue license. A revenue license to practice law in any county or corporation shall authorize such attorney to practice in all the courts of this State without additional license. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

**Licenses to attorneys at law.**

116. (As amended by act approved March 19, 1915.) Every attorney at law who has been licensed for less than five years shall pay fifteen dollars; and on attorneys who have been licensed and practiced for five years and more, twenty-five dollars; provided, that no attorney at law shall be required to pay more than fifteen dollars whose receipts are less than five hundred dollars per annum.

**Dentists.**

117. (As amended by act approved March 19, 1915.) No person shall practice as a dentist for compensation without a revenue license, but a license granted to practice dentistry in any county or corporation shall authorize such dentist to practice throughout the Commonwealth. Any person violating any of the provisions of this section, or who shall practice the profession of dentistry without having first obtained a reve-



nue license therefor, shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offense, and shall be debarred from recovering any compensation for such services by action, suit, motion, or warrant in any of the courts of the Commonwealth. And any commissioner of the revenue who shall grant a license to practice as a dentist to any person who shall not have complied with the provisions of this section shall be deemed guilty of a misdemeanor, and shall be subject to a fine of fifty dollars for each offense.

#### Licenses of dentists.

118. (As amended by act approved March 19, 1915.) Every dentist who has been licensed for less than five years shall pay ten dollars, and every dentist who has been licensed and practiced for five years and more shall pay fifteen dollars; but in cities and towns of five thousand inhabitants or more, the tax on dentists shall be twenty-five dollars; provided, that no dentist shall be required to pay more than ten dollars whose receipts are less than five hundred dollars per annum. Every dentist shall be licensed by the commissioner of the revenue for the district or city wherein such dentist has his regular and principal office.

#### The practice of poropathy and manipulative surgery.

AN ACT to define and regulate the practice of poropathy and manipulative surgery, to provide license of practitioners thereof, and to provide for a penalty for the violation of this act, and for other purposes. Approved March 14, 1918.

1. Be it enacted by the General Assembly of Virginia, That the system and practice of poropathy and manipulative surgery is hereby defined to be a new branch of therapeutics, and is the use and employment of medical manipulation and absorption through the pores of the skin and the mucus membrane, without medicine taken through the stomach or the use of the knife, and the use and employment of healing and curative agencies and lotions.

2. That any person who shall apply to, and present and submit to a commissioner of the revenue in any city or county of this State, who is authorized to issue licenses, a certificate in writing, sustained by affidavit or affidavits showing that he is of good character and that he is versed in the practice of poropathy and manipulative surgery, and has been practising the same for a period of two years, shall receive from the said officer a license issued by him, which shall entitle the holder thereof to practice poropathy and manipulative surgery, and as above defined in this State for a period of twelve (12) months from the date of such license, provided no person licensed under this act shall use, or advertise himself as having, the title of doctor.

3. That any violation of the provision of this act shall be a misdemeanor, and shall be punished by a fine, not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00), or by imprisonment of not less than thirty (30) days, nor more than six (6) months in jail, or by both fine and imprisonment.

4. That nothing in this act shall be construed to apply to duly licensed physicians, to persons authorized to practice optometry, osteopathy, or chiropractic, under the laws of the State of Virginia, nor any other practitioner of any medical science, permitted and licensed under the laws of the State of Virginia.

(This act in force on and after June 21, 1918).

**Veterinary surgeons.**

118. (a) (As amended by act approved March 19, 1915.) No person shall practice as a veterinary surgeon for compensation without a license.

Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and shall, upon conviction, pay a fine of not less than twenty-five dollars nor more than fifty dollars for each offense.

Every veterinary surgeon shall pay a license tax of ten dollars; provided, that nothing in this act shall be construed as requiring a license tax of persons who confine their practice to castration, spaying or dis-horning of live stock.

**Venders of medicines, salves, liniments, etc.**

119. (As amended by act approved March 19, 1915.) No person shall sell any patent, proprietary or domestic medicines, salve, liniment, or compounds of a like kind, or any spices, extracts, toilet articles or other articles of like kind unless he be a licensed merchant, whether he be the manufacturer thereof or not, without a license. Any person selling any patent, proprietary or domestic medicine, salve, liniment, or any compound of like kind, or any spices, extracts, toilet articles or other articles of like kind without having first obtained a license for such privilege, shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offense.

**License to venders of medicines, salves, liniments, etc.**

120. (As amended by act approved March 24, 1916.) Every person who shall sell any patent, proprietary or domestic medicine, salve, liniment or compound of the like kind, or any spices, extracts, toilet articles and other articles of like kind, except a licensed merchant at his regular place of business, shall pay a license tax of one hundred and twenty-five dollars for each wagon used, which shall be the only license required of such person for such privilege; provided that nothing in this act shall be construed to conflict with or repeal any provision of the acts passed by the General Assembly of 1916, relating to ardent spirits as therein defined.

**Daguerrean and photograph artists and their agents.**

121. (As amended by an act approved March 19, 1915.) Any person who takes, or exposes, on plates, films or sensitized material, or who develops or prints images of objects according to the invention of the daguerreotype process, or who does any or all of these things, by whatever name it may be known or called, shall be deemed a daguerreotype artist, and any person who shall canvass for any daguerrean artist, or photographer, or shall act as the agent of such artist, or photographer in transmitting pictures, daguerreotypes, or photographs, to other points for the purpose of having them copied or enlarged, or colored, shall be deemed a daguerrean artist's agent or canvasser, and he shall be deemed a daguerrean or photograph canvasser whether he acts for himself or for another, and every such artist or agent engaged in the business aforesaid, or as a canvasser therefor, shall obtain a license, and it shall be unlawful so to engage without a license.

For every violation of this section the person offending shall pay a fine of not less than fifty dollars, nor more than five hundred dollars.

Nothing in this act shall apply to amateur photographers who expose, develop and finish their own work, and who do not part with the same for

compensation, and who do not receive any compensation for performing any of the processes herein set forth.

#### License of daguerrean and photograph artists and agents.

122. (As amended by act approved March 19, 1915.) Every person who shall engage in the business of a daguerrean or photograph artist's agent or canvasser, shall pay for the privilege the sum of ten dollars in a county or in a town of two thousand inhabitants or under; and if in a city or town of more than two thousand, and less than ten thousand inhabitants, he shall pay thirty dollars; and if in a city of more than ten thousand and less than twenty thousand inhabitants, he shall pay forty dollars; and if in a city of more than twenty thousand inhabitants, he shall pay fifty dollars; and he shall pay the additional sum of five dollars for each county or city in which he operates other than that in which he has his regular place of business.

#### Stallions and jackasses.

123. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, let to mares, other than his own, for compensation, any stallion or jackass. Every license to the owner of a stallion or jackass shall specify the name of such stallion or jackass, if any name has been given. A license to the owner of any such stallion or jackass, for any county or corporation, shall be good for twelve months from its date, and shall authorize the stallion or jackass to stand in any county or city without an additional license. Any person violating the provisions of this section shall pay a fine of not less than thirty dollars nor more than fifty dollars for each offense.

#### Licenses to owners of stallions and jackasses.

124. (As amended by an act approved March 19, 1915.) For letting to mares any stallion or jackass there shall be paid ten dollars.

#### License on bulls.

125. (As amended by act approved March 19, 1915.) Any person owning a bull or bulls in this State may apply to the commissioner of the revenue of the district or city in which he resides, for a special license for the privilege of letting such bull or bulls to cows other than his own, which tax shall be for the sum of two dollars and fifty cents on each bull so licensed.

Any person so obtaining said license shall have a lien on the get of such bull so licensed for a period of six months from the date of the birth of such get for the price agreed upon between him and the owner of any such cow or cows served by such bulls.

#### Agents for renting houses.

126. (As amended by act approved March 19, 1915.) Any person engaged in renting houses, farms, or other real estate for compensation or profit shall be deemed to be an agent for renting houses, and when licensed as such may engage not only in renting houses, but in renting any real estate; provided that administrators, guardians, executors, and other fiduciaries shall be exempt from the license herein required. Any person engaged as an agent for renting houses as aforesaid without a license shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

**License to agents for renting houses.**

127. (As amended by act approved March 19, 1915.) Every person who shall act as agent for the renting of houses in cities of over five thousand inhabitants shall pay the sum of thirty dollars, and in towns of less than five thousand inhabitants, or in any one county, ten dollars for the privilege of transacting such business.

**Labor agents.**

Sec. 128. (As amended by act approved March 17, 1916.) Any person who solicits, hires, or contracts with, laborers, male or female, to be employed by persons other than himself, and every agent of such person, except as provided in the next following section, shall be deemed to be a labor agent; and no person shall engage in such business without having first obtained license therefor. Every person, who shall without a license conduct business as a labor agent shall pay a fine of not less than one hundred dollars (\$100.00), nor more than five hundred dollars (\$500.00.)

**License to labor agents.**

Sec. 129. (As amended by act approved March 17, 1916.) Every person who engages in the business of a labor agent except as herein-below provided, shall pay annually five hundred dollars (\$500.00) for the purpose of transacting the said business, but before any such license shall be issued, the applicant shall produce a certificate from the corporation court of the city, or the circuit court of the county in which such labor agent proposes to have his office, or of the county in which he proposes to do business, that to the personal knowledge of the judge of such court, or from the information of credible witnesses under oath before such court, the court is satisfied that the applicant is a person of good character and honest demeanor; provided that labor agents in cities and towns of the Commonwealth who have and keep a regular office in such city or town, and who transact all their business in such office, and who do not in person or by agent solicit, or hire or contract with laborers outside of such office, or attempt so to do, except by written or telegraphic or telephonic communication, shall be required to pay annually only twenty-five dollars (\$25.00) license tax for such privilege, and the license so paid for and obtained shall permit all the employees and agents of such person who assist in the prosecution of such work in such office only, as aforesaid, to aid therein.

**Employment bureaus or agencies—regulation of.**

An act to amend and re-enact an act entitled an act to regulate employment bureaus or agencies and to provide penalties for violation of same, which became a law March 14, 1910. Approved March 13, 1916.

1. Be it enacted by the General Assembly of Virginia, That an act entitled an act to regulate employment bureaus or agencies and to provide penalties for violation of same which became a law March fourteenth, nineteen hundred and ten, be amended and re-enacted so as to read as follows:

1. Every person, firm or corporation who shall agree or promise, or who shall advertise through the press, or by letter, to furnish employment or situations to any person or persons shall keep a register in a substantial book, in the form prescribed by the Commissioner of Labor Statistics, in which shall be entered the age, sex, nativity, trade or occupation, name and address of every applicant. Such licensed agency

shall also enter in a register the name and address of every person who shall make application for help or servants, and the name and nature of employment for which such help shall be wanted. Such registers shall, at all reasonable hours, be open to the inspection and examination of the Commissioner of Labor Statistics or his deputies or inspectors. Where a registration fee is charged for, filing or receiving application for or obtaining employment or help, said fee shall in no case exceed the sum of three (\$3.00) dollars, for which a receipt shall be given in which shall be stated the name of the applicant, the amount of the fee, the date, the name or character of the work or the situation to be secured. In case the said applicant shall not obtain a situation or employment through such licensed agency within thirty days after registration aforesaid, then said licensed agency shall forthwith repay and return to such applicant, upon demand being made therefor, the full amount of the fee paid or delivered by said applicant to said licensed agency. Provided, that such licensee shall not send out an applicant for any employment within the provision of this act, without having first obtained a bona fide order therefor in writing, stating the terms and conditions of employment.

2. No agency shall send or cause to be sent any female help or servants to any place of bad repute, house of ill-fame or assignation house, or to any house or place kept for immoral purposes, or to any person for immoral purposes. No such licensed agency shall publish or cause to be published any false information or make any false promises concerning or relating to work or employment to any one who shall register for employment and no such licensed agency shall make any false entries in the register to be kept as herein provided, and all entries in such register shall be made in ink. Any licensed person or agency shall not by himself or itself, agent, or otherwise, induce or attempt to induce any employee to leave his employment with a view of obtaining other employment through such agency.

3. It shall be unlawful for any person, firm or corporation, or any person employed or authorized by such person, firm or corporation to hire or discharge employees, to receive any part of any fee or any percentage of wages or any compensation of any kind whatever, that is agreed upon to be paid by any employee of said person, firm or corporation to any employment with said person, firm or corporation.

4. It shall be the duty of the Commissioner of Labor Statistics to enforce this act, and when informed of any violation thereof, it shall be his duty to institute criminal proceedings for enforcement of its penalties before any court of competent jurisdiction. He may make such rules and regulations for the enforcement of this act, not inconsistent therewith, as he may deem proper. Any person convicted of a violation of any of the provisions of sections one, two and three shall be guilty of a misdemeanor, and upon conviction in any court of competent jurisdiction shall be fined not less than ten (\$10) dollars nor more than two hundred (\$200) dollars for each offense; provided, that any such bureau or agency who shall knowingly send any female help or servants to any place of bad repute, house of ill-fame or assignation house or to any house or place kept for immoral purposes, or to any person for immoral purposes, shall be deemed guilty of a felony, and upon conviction in any court of competent jurisdiction shall be punished by a fine of not less than one hundred (\$100) dollars nor more than one thousand (\$1,000) dollars or by imprisonment in the penitentiary not less than one (1) year nor more than ten (10) years or by both such fine and imprisonment.

#### Persons operating laundries.

130. (As amended by act approved March 19, 1915.) Every person who operates a laundry shall pay for the privilege of conducting such

business; if it be a laundry, operated other than by hand, in the country or in towns of two thousand inhabitants or less, five dollars; and in towns and cities of over two thousand and not over five thousand inhabitants, ten dollars; and in towns and cities of over five thousand inhabitants, twenty-five dollars; and if it be a hand laundry the amount to be paid for the privilege shall be two dollars and fifty cents in the country, and in towns of two thousand inhabitants or less, and in towns and cities of over two thousand inhabitants and not over five thousand inhabitants, five dollars; and in towns and cities of over five thousand inhabitants, ten dollars. Any person who shall without a license conduct such business shall be subject to a fine of not less than ten dollars nor more than fifty dollars. But nothing in this act shall be construed to impose a license tax upon persons who wash bed-clothing, wearing apparel, and so forth, without laundry machinery, and who do not keep shops or other regular places of business for laundry purposes.

#### **Storage and impounding.**

131. (As amended by act approved March 19, 1915.) No person shall, without a license, authorized by law keep for compensation any house, yard, or lot for storage or impounding any produce wares or merchandise, including wood, coal, lumber, guano, marl, or other commodities, or any live stock, or make demand or receive in any manner compensation for storage or impounding. Any person who shall demand or receive compensation for storage or impounding, as aforesaid, or who shall in any manner violate the provisions of this section, shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

#### **Licenses for storage and impounding.**

132. (As amended by act approved March 19, 1915.) Every person who shall keep for compensation any house, yard or lot for storage or wagon yard, or other impounding, shall pay a sum for said privilege, to be graduated as follows: On every house, the sum of twenty-five dollars, except that in a city or town whose population exceeds thirty thousand the amount to be paid shall be fifty dollars, and on every yard, wagon yard or lot, ten dollars; provided, that nothing shall be charged for this privilege when the compensation to the owner is less than fifty dollars per annum.

#### **Livery stables.**

133. (As amended by act approved March 19, 1915.) Any person who keeps a stable or stalls in which horses are kept at livery or fed or at which horses and vehicles are hired for compensation by the proprietor shall be deemed to keep a livery stable; and no person shall, without a license authorized by law, keep a livery stable; but this section shall not be construed to prevent the keeper of a licensed ordinary or house of private entertainment from feeding the horses of travelers or guests stopping at such ordinary or house of private entertainment. Any person violating the provisions of this section shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offense.

#### **Licenses to livery stable keepers.**

134. (As amended by act approved March 19, 1915.) Every person who shall keep a livery stable in the country, and in towns of less than two thousand inhabitants, shall pay the sum of fifteen dollars, and

an additional sum of fifty cents for each additional stall in excess of twenty five, and in towns of two thousand inhabitants and over, he shall pay twenty-five dollars, and an additional tax of fifty cents for each stall therein. And herein shall be included as stalls such space as may be necessary for a horse to stand and in which a horse may be kept. The license to keep a stable by the proprietor of public watering places and other places of summer resort, or any other person at such places, for six months or less, shall be one-half of the sums hereinbefore specified. Every person, for the privilege of running a single hack, carriage, cab or other vehicle for carrying passengers for hire, shall pay ten dollars, except that a license of two dollar and fifty cents only shall be imposed on persons running such conveyances solely in the country or in towns of not more than one thousand inhabitants. Every person who shall keep a feed stable for boarding horses for compensation, shall pay for such privilege five dollars in the country and in a town of less than two thousand inhabitants, and in a town or city of two thousand or over two thousand inhabitants, ten dollars. Every person for the privilege of running a conveyance of any kind for transfer of baggage, freight, furniture, or other articles or merchandise in cities and towns of two thousand inhabitants and over, shall pay for each one horse conveyance the sum of two dollars and fifty cents, and for each conveyance of two horses or more, the sum of five dollars on each conveyance.

**Licenses to persons selling or offering to sell sewing machines and accessories.**

135. (As amended by act approved March 19, 1915.) First. No manufacturer or other person, whether he be licensed as a peddler, merchant or sample merchant, or not, shall canvass any county, town or city, for the purpose of selling or offering to sell, or shall actually sell or deliver, sewing machines and accessories, unless he be licensed as provided in this section.

Second. Any manufacturer desiring the privilege of selling, or offering to sell, or of selling and delivering sewing machines manufactured by him and accessories to sewing machines, throughout the Commonwealth shall apply to the Auditor of Public Accounts for a license, and it shall be the duty of the Auditor of Public Accounts, upon the payment into the State treasury of the sum of two hundred dollars for the privilege of transacting such business, to grant such license, and such payment shall be in lieu of any additional State, county, city, or town license tax or levy.

The name of the manufacturer shall be stated in the license and such license shall be a personal privilege to the manufacturer to whom it is granted, and shall not be transferable, but any one representative of such manufacturer can sell thereunder for the said manufacturer; should such manufacturer desire to employ more than one representative, such manufacturer so licensed may obtain from the Auditor of Public Accounts separate certificates for as many agents as he may desire to employ in selling and offering to sell, or selling and delivering sewing machines manufactured by him, and accessories to sewing machines upon the payment of five dollars into the State treasury for each certificate, and such certificate shall state the name of the manufacturer, and shall entitle such agent to sell, or offer to sell, or to sell and deliver, sewing machines manufactured by such manufacturer and accessories to sewing machines throughout the Commonwealth, without the payment of any additional State, county, city or town tax or levy.

Any licensed merchant may sell, or offer to sell, or to sell and deliver, at his regular place of business under his merchant's license, without the payment of any additional State, county, city or town license tax

or levy, sewing machines purchased by him from any manufacturer of such sewing machines who has taken out a license to sell sewing machines of his manufacture, and accessories to sewing machines throughout the Commonwealth; but such merchant, if he desire to sell, or offer to sell, or to sell and deliver, at any place other than at his regular place of business, the sewing machines purchased by him from a manufacturer who has been licensed as hereinbefore provided, shall obtain a certificate from the Auditor of Public Accounts, and shall pay into the State treasury therefor the sum of five dollars and he shall also in like manner pay five dollars for a certificate for each person in his employment engaged in selling or offering to sell, or in selling and delivering, elsewhere than at his regular place of business, the said sewing machines, and accessories to sewing machines, and such payment shall be in lieu of any additional State, county, city or town license tax or levy.

Any person other than a licensed merchant or manufacturer, may sell, or offer to sell, or sell and deliver, throughout the Commonwealth sewing machines purchased by him from any manufacturer of such sewing machines, who has taken out a license to sell sewing machines of his manufacture, and accessories to sewing machines, throughout the Commonwealth; provided, he obtain a certificate from the Auditor of Public Accounts and pay into the treasury of the State the sum of five dollars, and such payment shall be in lieu of any additional State, county, city, or town license tax or levy.

Third. Any person other than those licensed under the foregoing section desiring the privilege of canvassing any county or city, for the purpose of selling or offering to sell sewing machines and accessories, shall apply to one of the commissioners of the revenue for such county or city for such license; and upon the granting of such license, and the payment of twenty dollars to the treasurer of such county or city, he shall have the privilege of selling, offering to sell, and of selling and delivering sewing machines and accessories of any manufacturer in such county or city. Any such person so licensed may obtain the like privilege in any other county or city upon the production to one of the commissioners of the revenue of such other county or city of his license to sell as aforesaid, and upon the payment of the sum of ten dollars to the treasurer of such other county or city. Such license shall be a personal privilege, and shall not be transferable; but no separate license shall be required to be obtained by any person licensed under this section in order to authorize such person to sell the said accessories of any manufacturer.

Fourth. There shall be no abatement from the said sum to be paid for the license to sell sewing machines or accessories, if the same be exercised for less than one year. All licenses issued under this section shall expire on the thirtieth day of April next after the date of their issue.

Fifth. Any manufacturer, person, or agent selling, or offering to sell, or taking orders for the sale of sewing machines or accessories, without having obtained the license or certificate hereinbefore required, shall be deemed guilty of misdemeanor, and upon conviction thereof, shall be fined not less than one hundred dollars nor more than five hundred dollars, one-half of every such fine to go to the informer.

Sixth. Nothing in this section shall prevent licensed auctioneers or officers of the law, under legal process, from selling second-hand sewing machines, nor prevent any person licensed under this section from dealing in second-hand sewing machines of any manufacture which have become second-hand by having been sold and used in this State previous to the passage of this act, or those which may become second-hand machines after having been sold under the provisions of this section.



**Agents for the sale of manufactured implements or machines by retail other than sewing machines.**

136. (As amended by act approved March 19, 1915.) Any person who shall sell, or offer for sale, manufactured implements or machines by retail, or take orders therefor on commission or otherwise, other than sewing machines, unless he be the owner thereof, or a duly licensed merchant, at his regular place of business, who shall have paid a license tax amounting to as much as fifteen dollars shall be deemed to be an agent for the sale of manufactured articles, and shall not act as such without taking out a license therefor. No such person shall, under his license as such, sell, or offer to sell, such articles through the agency of another; but a separate license shall be required for any agent or employee who may sell, or offer to sell such articles for another. For any violation of this section the person offending shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

**License to agents for the sale of manufactured implements or machines by retail other than sewing machines.**

137. (As amended by act approved March 19, 1915.) Every agent for the sale of manufactured implements or machines, other than sewing machines, shall pay for the privilege of transacting such business the sum of fifteen dollars, and this shall give to any party licensed under this section the right to sell the same within the county or city in which he shall take out his license; and if he shall sell, or offer to sell, the same in any other county or city of the State, he shall pay an additional sum of ten dollars in each county or city where he may sell, or offer to sell, the same; provided, that any person who shall pay an annual tax to the Commonwealth upon capital actually employed by him in the manufacture of the articles or machines mentioned in this section of not less than thirty dollars per annum, may without any further sum being paid for the privilege by himself or his agent, employ agents to sell said articles or machines manufactured by him in any of the counties or cities of the State; and the certificate of the treasurer of the county or city in which said tax shall be paid by such person on the capital so employed by him in the manufacture of such articles or machines shall be evidence of the fact of such payment.

**License tax on peddlers of manufactured implements and machines other than sewing machines, and on peddlers of cooking stoves and ranges and clocks.**

138. (As amended by act approved March 19, 1915.) Every person engaged in peddling manufactured implements or machines, other than sewing machines, shall pay for the privilege of transacting such business the sum of two hundred dollars; and this shall give to such peddlers the right to sell the same within the county or city in which he shall take out his license, and if he shall sell, or offer to sell, the same in any other county or city in this State, he shall pay an additional sum of one hundred dollars in each county or city where he may sell or offer to sell the same.

Every peddler of cooking stoves or ranges, and every peddler of clocks, shall pay for the privilege of engaging in such business the sum of five hundred dollars, and this shall give to such peddler the right to sell the same within the county or city in which he shall take out his license; and if he shall sell, or offer to sell, in any other county or city of the State, he shall pay an additional sum of three hundred dollars in each county or city where he may sell or offer to sell the same; pro-

vided, that any person selling clocks, stoves and ranges under a merchant's license and delivering the same shall be deemed a peddler under the provisions of this act and subject to the requirements and penalties hereinbefore imposed.

#### Licenses on slot machines.

139. (As amended by act approved March 15, 1915.) Any person, firm or corporation, having on a street, alley or other place in any city or town, or on any public road in any county, or in shops, stores, hotels, boarding-houses, depots, public or private rooms or any other place anywhere in the State of Virginia, a slot machine of any description, into which are dropped pennies or nickles or coins of other denomination to dispose of chewing gum or other articles of merchandise or for the purpose of operating musical or other devices that operate on the nickel-in-the-slot principle, used for gain, except as a pay telephone, shall pay for every such slot machine or musical or other device, as the case may be, a State license tax of ten dollars per year for the use and benefit of the State; except such vending machines as are used solely for the sale of agricultural products or cigars, on which shall be levied a State license tax of three dollars per year for each machine; except also weighing machines and machines used solely for the purpose of selling shoe-strings, on which shall be levied a State license tax of two dollars per year for each machine; and except also automatic baggage or parcel checking machines or receptacles, which are used for the storage of baggage or parcels of any character, on which there shall be levied a State license tax of twenty-five cents per year for each receptacle that is operated on the coin-in-the slot principle; provided, however, that nothing contained in this section shall be construed as permitting any such person, firm or corporation to keep, maintain, exhibit or operate any slot machine or other device, in the operation of which cigarettes or intoxicating liquors are disposed of or in which the element of chance enters, and it shall not be lawful for any commissioner of the revenue or other officer to issue a State license under this section to any such person, firm or corporation for the keeping, maintaining, exhibiting or operating of any slot machine or other device, in the operation of which cigarettes or intoxicating liquors are disposed of or in which the element of chance enters, the intent of this section being to license only those machines or devices, in the operation of which the element of chance does not enter and which are not used to dispose of cigarettes or intoxicating liquors; and provided, further, that this section shall not apply to any merchant, who has paid a merchant's license tax and who uses such slot machine simply for the purpose of making sales of his goods and merchandise and to be used inside of his place of business; nor shall this section apply to slot machines that are used for the purpose of selling individual sanitary drinking-cups or sanitary drinking-cups and natural water at one cent.

Any person, firm or corporation, having any such machine or other device and failing to procure a State license therefor, shall be subject to a fine of not less than twenty dollars nor more than fifty dollars for each offense and such machine or other device shall become forfeited to the Commonwealth.

#### License on dealers in pistols, dirks or bowie knives.

140. (As amended by act approved March 19, 1915.) No person, firm, or corporation, shall sell pistols, dirks, or bowie knives without having first procured a license therefor.

Every person, firm, or corporation engaged in the business of selling pistols, dirks, or bowie knives, or who may hereafter engage in said

business, shall pay for the privilege of transacting said business a special license tax in the sum of twenty dollars per annum, and no such license shall be issued for any period less than one year, nor shall there be any abatement in any instance of the tax upon such license by reason of the fact that the person or persons so licensed shall have exercised such license calling for a period of less than one year. Any person selling pistols, dirks, or bowie knives contrary to the provisions hereof, or who, shall in any manner violate the same, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than twenty-five dollars, nor more than fifty dollars for each offense.

**License tax upon Gypsies, etc. (Formerly section 141).**

AN ACT to repeal section 141 of an act entitled An act to raise revenue for the support of the government and public free schools, and to pay interest on the public debt, and to provide a special tax for pensions, as authorized by section 189 of the Constitution, approved April 16, 1903, as heretofore amended and to prohibit gypsies and other strolling companies of persons pretending to tell fortunes and practice magic arts for money. Approved March 13, 1918.

1. Be it enacted by the General Assembly of Virginia, That section one hundred and forty-one of an act entitled an act to raise revenue for the support of the government and public free schools, and to pay interest on the public debt and to provide a special tax for pensions, as authorized by section one hundred and eighty-nine of the Constitution, approved April sixteenth, nineteen hundred and three, as heretofore amended and to prohibit gypsies and other strolling companies of persons pretending to tell fortunes and practice magic arts for money, be and the same is hereby repealed.

2. Be it further enacted by the General Assembly of Virginia, That it shall be unlawful for any company of gypsies or other strolling company of persons, to receive compensation or reward for pretending to tell fortunes or to practice any so-called magic art.

3. Every person violating this act shall be guilty of a misdemeanor, and fined not less than five hundred dollars, or confined in jail not less than one, nor more than six months, or by both such fine and imprisonment.

4. All acts and parts of acts inconsistent with this act are hereby repealed.

(This act in force on and after June 21, 1918).

**General provisions.**

Sec. 143. (As amended by act approved February 19, 1904.) When any incorporated company, firm or person is engaged in more than one business, which is made by the provisions of this act subject to taxation, such incorporated company, firm or person shall pay the tax provided by law on each branch of its or her business.

Sec. 144. (As amended by act approved March 14, 1910.) Any corporation, except as otherwise expressly provided in this act, feeling aggrieved by the assignment made by the State Corporation Commission of its property, registration fee, or franchise tax under the provisions of this act may have such right of appeal as may be provided by law.

Every such company, corporation, firm, or person which shall fail to make the reports required in the preceding sections within the time prescribed, shall, unless a different penalty is hereinbefore prescribed for such failure, be liable to a fine of not less than five hundred dollars,

nor more than two thousand five hundred dollars. The said fine to be imposed and judgment entered therefor by the State Corporation Commission, after thirty days' notice to any such defaulting corporation to appear before said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

It shall be the duty of the State Corporation Commission to prepare and furnish to the several corporations required to make reports under this act forms for such reports, which said corporations shall use in making the reports required of them.

Any such company, corporation, firm or person required by this act to pay its registration fee or its or his taxes, or both directly into the State treasury, failing to pay said taxes or registration fee, or both, into the treasury within the time prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes or registration fee, or both. The Auditor of Public Accounts shall deliver a bill for said taxes or registration fee, or both, and penalty, to the treasurer of any county or city in which the company, corporation, firm or person may have any property belonging to it or him, and said bill shall have the force and effect of an execution in favor of the Commonwealth.

The treasurer may distrain or levy upon, and sell, any real or personal property of such company, corporation, firm or person, and shall pay the amount of the bill into the treasury within ten days after he has collected the same.

The treasurer shall be responsible on his official bond for the amount of such bill; provided, however, if the amount of the bill exceed one-half of the penal sum of the official bond of such treasurer, the Auditor of Public Accounts shall require the treasurer to whom such bill is delivered to execute a bond in the penalty of double the amount of the bill placed in his hands for collection, with security, to be approved by him, conditioned for the faithful discharge of his duty in collecting and paying into the treasury the amount of such bill. The compensation of such treasurer for collecting and paying into the treasury said bill shall be five per centum of the aggregate of said bill, and shall be paid by such corporation, company, firm or person.

#### **School taxes to be separately assessed and paid in money.**

Sec. 145. (As amended by act approved February 19, 1904.) All taxes assessed on property, real or personal, by this act, and by it dedicated to the maintenance of the public free schools of this State, shall be paid and collected only in lawful money of the United State, and shall be paid into the treasury to the credit of the free school fund, and shall be used for no other purposes whatsoever. And to this end the Auditor of Public Accounts shall have the books of the commissioners of the revenue prepared with reference to the separate assessments and collection of said school tax, and the treasurers of the several counties and cities of the Commonwealth shall have the tax bills in their respective counties and cities so made out as to specify the amount of tax due from each tax-payer to the said public free school fund, including the capitation tax and school taxes of whatever kind or nature, and to keep said capitation tax and school taxes separate and distinct from all other taxes or revenue so collected by him and forward the same thus separate and distinct to the Auditor of Public Accounts, which shall be kept separate and distinct by him from all other taxes or revenues until paid the public free schools.

**Automobiles, locomobiles, motor cycle, etc., license tax, etc.**

AN ACT to amend and re-enact an act entitled an act to license and regulate the running of automobiles, locomobiles and other vehicles and conveyances, whose motive power is other than animal power along and over public highways of this State; to provide for the registration of the same; to provide uniform rules regulating the use and speed thereof, and to prescribe penalties for the violation of said rules and regulations and for the licensing of chauffeurs, and to repeal an act entitled an act to regulate the running of automobiles, locomobiles and other vehicles and conveyances whose motive power is other than animals, along and over the public highways of this State; to provide for the registration of the same; to provide uniform rules regulating the use and speed thereof, and to prescribe for the violation of said rules, approved March 17, 1910; and further to provide for licensing dealers and garages and for running motor vehicles for hire, and to prescribe penalties for violations of this act. And to further provide for the payment of fees collected under this act into the State treasury and the expenditure of same in the maintenance and construction of State aid roads and bridges. Approved March 24, 1916.

1. Be it enacted by the General Assembly of Virginia, That an act entitled an act to license and regulate the running of automobiles, locomobiles and other vehicles and conveyances, whose motive power is other than animal power, along and over public highways of this State; to provide for the registration of the same; to provide uniform rules regulating the use and speed thereof, and to prescribe penalties for the violation of said rules and regulations, and for the licensing of chauffeurs, and to repeal an act entitled an act to regulate the running of automobiles, locomobiles and other vehicles and conveyances whose motive power is other than animals, along and over the public highways of this State; to provide for the registration of the same, to provide uniform rules and regulating the use and speed thereof, and to prescribe for the violation of said rules, be amended and re-enacted to read as follows:

Sec. 1. That it shall be unlawful for any person, or persons, except in accordance with the provisions of this act, to run, drive or operate any automobile, locomobile, motorcycle, motor bicycle, or any vehicle of any kind, the motive power of which shall be electricity, steam, gas, gasoline, or any other motive power except animal power, and which said vehicles shall hereafter be called machines in this act, on or along, or across any public road, street, alley, highway, avenue or turnpike of any county, city, town or village in the State of Virginia, except and until such person shall comply with the provisions of this act.

Sec. 2. Every owner of a machine on or before the first day of January, in each year, or before he shall commence to operate his machine, shall register and obtain license to operate the same by making application to the Secretary of the Commonwealth for a certificate of registration and license to operate. The application must contain the name of the applicant, his residence and postoffice address, and the county in which he resides, and if a corporation, its place of business, giving the name, factory number, if any, fixed by its maker, a brief description showing the style of machine, source of power, number of cylinders and horsepower.

Sec. 3-a. The Secretary of the Commonwealth shall issue a certificate of registration and license, giving the machine in question a number which shall distinguish it, which certificate of registration and license shall be firmly attached to the machine in an easily accessible place, and shall be shown to any sheriff, constable, or other police officer, when demanded to be seen by said officer. The certificate and license shall be in form as follows:

This is to certify that.....whose residence is ..... and postoffice address is ..... is the owner of a machine, factory number.....; horsepower .....; color of body.....; color of gear.....; and is hereby licensed to operate his machine in the State of Virginia under the registration and license number..... for the year .....

Given under my hand the.....day of..... nineteen .....

Secretary of the Commonwealth.

Sec. 3-b. Every manufacturer, agent, or dealer in automobiles, locomobiles, motor cycles or motor bicycles, or other vehicles of like kind, on or before the first day of January in each year or before he commences to operate machines to be sold by him shall make application to the Secretary of the Commonwealth for a dealer's certificate of registration and license. The application shall state the make of the machines handled by the manufacturer, agent, or dealer, and the probable number that will be disposed of during that year, and on the payment of the fee of fifty dollars, the Secretary of the Commonwealth shall issue to such dealer a certificate of registration and license in form as follows:

This is to certify that ....., whose residence is ....., and place of business is ....., is a dealer in ..... make of machines, and is hereby licensed to operate machines to be sold by him in this State for the year ..... under registration and license number .....

Given under my hand this, the.....day of....., nineteen .....

Secretary of the Commonwealth.

Sec. 3-c. Any person, other than the owner of a machine which has been registered and licensed to be operated in this State, who shall operate machines for pay, before he shall operate a machine in this State shall first take out a chauffeur's license to operate automobiles in this State, except that a member of a family or servant regularly employed for other purposes of a licensed owner of a machine, who is otherwise qualified, may operate such machine without paying additional license. The applicant shall make application to the Secretary of the Commonwealth, which application shall give the name of the applicant, his residence, postoffice address, age and experience in operating automobiles, and shall be sworn to before some officer authorized to administer oaths. There shall be appended to such application a statement, by two reputable citizens, that the applicant is a fit person and is competent to operate an automobile.

On the payment of two dollars and fifty cents, the Secretary of the Commonwealth shall issue to such applicant, a license and badge, which license and badge shall be carried by the chauffeur at all times while operating an automobile, the badge to be plainly in evidence upon the lapel of the chauffeur's coat or on the front part of the chauffeur's cap. The license to be in the form following:

This is to certify that ....., whose residence is ..... and postoffice address is ..... has this day been duly licensed according to law to operate or drive automobiles over the roads of this State for the year.....

Given under my hand this, the.....day of....., nineteen .....

Secretary of the Commonwealth.

Sec. 3-d. The certificate of registration and license of owner of automobile, certificate of registration and license of owner of motor cycle or motor bicycle, dealer's certificate of registration and license and chauffeur's license, shall terminate on the thirty-first day of December of the year for which issued.

Sec. 4-a. Number plates in duplicate must also be delivered to the applicant by the Secretary of the Commonwealth, upon which the number assigned must be painted in Arabic numerals not less than four inches in height, followed by the letters "VA" and in figures the year for which issued, and such plates must always be in evidence upon the front and rear of the machine.

Sec. 5. The fee for the certificate of registration and license and plate to be paid by the owner of the automobile, or motor cycle or motor bicycle or other vehicle the motive power of which is other than animal power, shall be forty cents per horse power. The horse power to be determined by the rating "formerly established by the association of licensed automobile manufacturers, and now known as the standard horse power formula of the society of automobile engineers."

A. One-half of the license fee herein required to be paid by the owner of an automobile shall be charged or collected whenever such license is issued on or after the first day of September in any year.

These fees shall be paid to the Secretary of the Commonwealth, who shall issue certificates of registration and license and number plates as provided for in this act.

On and after February first in each and every year every dealer, owner or chauffeur who shall operate an automobile or motor cycle over the roads or streets of the State without first obtaining from the Secretary of the Commonwealth a license to operate the same, and display the license as provided by law, shall be guilty of a misdemeanor and fined not less than ten dollars nor more than twenty dollars. Each day's use of the machine without license shall constitute a separate offense in the discretion of the magistrate or other court trying the case. And all licenses issued before this act goes into effect shall expire on the thirty-first day of January, nineteen hundred and seventeen.

Sec. 6. If the owner of a machine shall furnish satisfactory proof of the loss of his certificate of registration and license, then the Secretary of the Commonwealth shall issue a duplicate on the payment of the fee of one dollar. Should the owner of a machine suffer the loss of his number plate, it shall be his duty to report the loss to the Secretary of the Commonwealth, who shall thereupon grant a permit to have another made and used on the machine. The new plate to be as nearly like the original plate issued to him as possible.

Sec. 7. Should the owner part with the machine during the year for which the certificates of registration and license was issued, he shall immediately notify the Secretary of the Commonwealth of such sale, and return to him the certificate and license. Should the owner disposing of his machine aforesaid, purchase another during that year, the Secretary of the Commonwealth shall transfer the old number to the new machine and issue a new certificate and license for the new machine on the payment of the fee of one dollar, provided the new machine require no greater license fee than that paid for the old machine, but should the new machine require a greater license fee than that paid for the old license, the Secretary of the Commonwealth is authorized to make the transfer on the payment of the difference between the license paid and that required for the new machine. Should the owner, disposing of his machine, desire the license transferred to the purchaser, the Secretary of the Commonwealth is authorized to make the same on receipt of a request in writing from the person in whose name the license was issued and the fee for such transfer shall be one dollar.

It shall be unlawful for any person to attach or use a number plate or certificate or license on a machine for which it was not issued.

Sec. 8. The operator of a machine shall not drive in the corporate limits of any city or town at a greater rate of speed than fifteen (15) miles an hour, except in cases where the local ordinances of such city or town shall provide otherwise. Outside of the corporate limits of any city or town a speed of twenty miles an hour is permissible, except going around curves, down sharp declines, or at the intersection of any cross-roads, or over the crest of hills, or in passing other vehicles or riders, on roadways, when a rate of speed not exceeding ten miles an hour must be observed.

Sec. 9. It shall be the duty of the owner or driver of any machine to produce the certificate for inspection when so requested by the sheriff or any constable, policeman or other peace officer.

Sec. 10. Any owner or operator, not a resident of this State who shall have complied with the laws of the State in which he resides, requiring the registration of motor vehicles, or licensing of operators thereof, and the display of identification or registration numbers on such vehicles, and who shall cause the identification numbers of such State in accordance with the laws thereof, and none other, together with the initial letter or letters, of such State to be displayed on his motor vehicle, as in the sub-title provided, while used or operated upon the public highways of this State, may use such highways not exceeding two periods of seven consecutive days in each calendar year, without complying with the provisions of sections two, three-a and three-b; provided, however, that if any non-resident be convicted of violating any provisions of sections eight, nine, eleven, twelve, thirteen, he shall thereafter be subject to and required to comply with all the provisions of said sections two, three-a and three-b, relating to the registration of motor vehicles and the licensing of operators thereof; and the Governor of this State is hereby authorized and empowered to confer and advise with the proper officers and legislative bodies of other States of the union, and enter into reciprocal agreements under which the registration of motor vehicles owned by residents of this State will be recognized by such other States, and he is further authorized and empowered from time to time, to grant to residents of other States the privilege of using the roads of this State, as in this section provided, in return for similar privileges granted residents of this State by such other States.

Sec. 11. The following rate of speed may be maintained, but shall not be exceeded on any of the highways set forth in section one of any city, town or village, or county in this State, by any one driving a machine:

(a) A speed of ten miles an hour around curves or bends or where the roadway is not plainly visible for a distance of three hundred feet ahead, and at the intersection of prominent cross-roads, when such road or highway passes through the open country, and when the operator of an automobile overtakes a vehicle and indicates his desire to pass said vehicle, it shall be the duty of the driver of the vehicle to bear to the right and decrease his speed to less than eight miles an hour, so as to enable the automobile to pass at the left at a speed not exceeding ten miles per hour.

(b) A speed of ten miles per hour where a street or highway passes the built-up portions of a city, town or village.

(c) A speed of ten miles an hour at points on any public highway where there is a gathering of horses or persons. Otherwise the rate of speed may be twenty miles per hour, but this rate is subject to the condition set forth in the succeeding sections of this act.

Sec. 12. The owner, operator, conductor, driver or occupant of any such machine, shall keep a careful look ahead for the approach of horse-back riders, or vehicles drawn by horses, or other animals, and upon the approach of such riders or vehicles, shall slow up, keep his machine under



thorough and careful control, give ample roadway to such rider or vehicle, and if signaled by such rider or occupant or vehicle, or be otherwise requested thereto, shall immediately bring his machine and its engine to a full stop and allow ample room and time to allow such rider or vehicle to pass. And if requested so to do by said rider or occupant of said vehicle, the owner, operator, conductor, driver or occupant, if a male, of any such machine, shall lead the horse, or horses, past his machine. Should any horse ridden or driven in an opposite direction to that which the machine is travelling give evidence of fright, then the duty of the driver shall be the same as if he had been signalled to by the rider of the horse or the occupant of the vehicle.

Sec. 13. When the operator, owner, occupant, conductor or driver of such machine overtakes a horse or vehicle or motor vehicle travelling in the same direction with himself, he shall slow down his speed, signal for the road by bell, or gong, or horn, and if the horse or other vehicle stop, shall pass at a rate of speed not greater than ten miles per hour. Should such vehicle or ridden horse not stop, and the said operator, owner, driver, conductor or occupant of said machine desire to pass, he shall do so at a rate of speed not greater than may be necessary, and shall in all cases, use due diligence and care not to frighten the horse, or horses. In case of a machine passing a horse or vehicle going in the same direction, the provisions of section twelve of this act shall apply to the operator, owner, driver, occupant or conductor of the machine, except that in such case the horse or horses, shall be held until the horse, or horses become quiet, and then the machine may proceed.

Every machine shall be provided with a lock, key or other device, to prevent its being set in motion, and no person shall allow any such machine operated by him to stand, or remain unattended in any street, avenue, road, alley, highway, park, parkway, or any other public place, without first locking or making fast the machine as above provided.

Every machine shall be provided with a good and sufficient brake, or brakes, and shall also be provided with a suitable bell, horn, or other signal device. Every machine operated in this State shall have displayed from one hour after sunset to one hour before sunrise, at least one white light throwing a bright light at least one hundred feet in the direction in which the machine is going, and also shall exhibit in the rear of the machine one red light, which shall effectually illumine the number tag on the rear.

Sec. 13-a. When the operator, owner, occupant, conductor or driver of any such machine approaches a curve, bend or any place where the roadway is not plainly visible for a distance of three hundred feet ahead, he shall at all times keep his machine on the right hand side of the roadway sufficiently to allow ample room on the opposite side for the passage of other machines or vehicles irrespective of whether another machine or vehicle is approaching or not.

Sec. 14. (As amended by act approved March 15, 1918.) Any person, failing to perform any duty imposed by any section of this act, or violating any provision or condition herein set forth, shall for each offense, be fined not less than two dollars and fifty cents, or imprisoned in jail not less than five nor more than thirty days, or both, in the discretion of the justice of the peace before whom the case may be tried. An appeal may be taken to the circuit court of the county, or corporation or hustings court of the city, in accordance with the general law governing appeals in misdemeanor cases.

(This section as amended in force on and after June 21, 1918).

Sec. 15. (As amended by act approved March 27, 1918.) In addition to such fine or imprisonment, any person violating any of the provisions of this act shall be liable for damages actually sustained by reason of such violation; and the justice issuing the warrant may, at any time, require the owner or driver or party in charge of the car, to de-

posit with such justice a sum in case sufficient to pay costs and possible damages, or may require a bond, with sufficient security, to pay such judgment as may be awarded. If no such deposit is made or bond executed, within the time prescribed, the machine may be seized and impounded anywhere in the State, upon order of a justice of the city or county in which the offense is committed or damage done, regardless of whether a criminal prosecution has been instituted or not, and ordered sold to pay such judgment for damage, and costs.

But before any trial shall be had in said proceedings, the owners of such machine shall have notice thereof, in the manner provided by law, and allowed an opportunity to make defense; and the driver of the machine shall be deemed an agent of the owner for the purpose of serving process.

(This section as amended in force on and after June 21, 1918).

Sec. 16. In case when any such machine shall be impounded, as provided in the preceding section, and judgment be against the owner, the sheriff, constable, or sergeant, as the case may be, shall fix upon a time and place for the sale thereof, and post notices of the same for at least ten days before the date of the sale, at three or more public places in his county or corporation, and shall publish notice of sale in some newspaper published in the county or city for two consecutive weeks. At the time and place so appointed such officer shall sell to the highest bidder for cash the said machine; and the surplus, if any there be, after deducting the amount of fine, cost and damage, shall be paid to the owner of the machine.

Sec. 17. Nothing in this act shall apply to the machines known as traction engines, or to any locomotive engine, or electric cars running on rails. Machines owned by the State, counties and cities and used for purely State, county and municipal purposes shall be required to register, but no fee shall be collected for number plate and registration. And nothing contained in this act shall affect the right of person injured in his person or property by the negligent operation of any machine to sue and recover damages as heretofore.

Sec. 18. That every person who shall keep a garage for the storage or hire of automobiles, in the county and in towns of less than two thousand (2,000) inhabitants, shall pay the sum of fifteen dollars (\$15), and an additional sum of fifty cents (\$.50) for the storage capacity in excess of five (5) of the vehicles hereinafter defined, and in towns of two thousand (2,000) inhabitants and over, he shall pay twenty-five dollars (\$25), and an additional tax of fifty cents (\$.50) for the storage capacity over five (5) of each of the vehicles hereinafter mentioned, and in cities of the second class, he shall pay a tax of thirty-five dollars (\$35) and fifty cents (\$.50) additional for each vehicle for the storage capacity of each vehicle over five, and in cities of the first class he shall pay a tax of one hundred dollars (\$100.00), and one dollar (\$1) additional for each vehicle for the storage capacity of each vehicle over five. The license to keep a garage by the proprietor of public watering places and other places of summer resort, or any person at such places, for six months or less, shall be one-half of the sums hereinbefore specified.

Sec. 19. A garage, as used within the terms of this act, shall mean every place where three or more motor vehicles are stored or housed at any one time for compensation, other than compensation to owner of the building, except only such places in which automobiles or motor vehicles of other kinds are kept by the owners thereof without payment for storage.

Sec. 20. Every person, for the privilege of running an automobile, taxicab or motor vehicle of any kind for hire, in the transportation of merchandise or passengers in cities or towns of less than five thousand inhabitants, shall for each machine operated pay the sum of ten (\$10) dollars, this fee to be paid in addition to the registration and license

tax hereinbefore provided for. These to be the only State license taxes to be paid for the privilege of running automobile, taxicab or motor vehicles of any kind for hire in the transportation of merchandise or passengers.

Sec. 21. Any person, firm, association or corporation, licensed under this act, shall pay a license tax in the corporation or county in which such automobile, locomobile, or other vehicle is, or in which such garage is located, but in no case shall any person pay a license tax in more than one city or county.

Sec. 22. Any person violating sections twenty and twenty-one of this act shall, upon conviction, pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

Sec. 23. (As amended by act approved March 27, 1918.) All fees collected under the provisions of this act shall be paid into the State treasury, except that the Secretary of the Commonwealth shall deduct the necessary expenses incident to the cost of purchasing number plates and mailing the same, and the expense of necessary clerical assistance. This fund, except as may be otherwise provided, shall constitute a special fund to be expended under the direction of the State Highway Commissioner for the maintenance of roads and bridges constructed with Federal or State aid, or with the proceeds of county and magisterial district bond issues, which have been or may be expended under the supervision of the State Highway Commissioner. The State Highway Commissioner shall first set aside from this fund each year an amount sufficient to maintain such roads embraced within "the State Highway System," as may now, or shall hereafter be, in the opinion of the State Highway Commissioner, in maintainable condition, but this shall not apply to toll roads so long as toll gates are maintained thereon. Payments for maintenance of work on "the State Highway System" shall be made by warrants drawn on the Auditor of Public Accounts, by the State Highway Commissioner.

The remainder of said fund shall be expended according to the provisions of an act approved February twenty-fifth, nineteen hundred and eight, entitled "An act to provide for State money aid in addition to convict labor for the improvement of public roads," except that the same shall be applicable to the maintenance of the roads of all counties of the State, whether constructed with convict labor or not, and whether constructed with State aid of the proceeds of bond issues or districts or counties, which have been expended under the supervision of the State Highway Commissioner; and provided, further, that the State Highway Commissioner shall prepare, each year, estimates of the cost of such maintenance, and submit the same, together with the necessary specifications or outline for doing the work to the local road authorities of the county. The local road authorities may let the same to contract to the lowest responsible bidder, or may undertake the same with county or district forces, but the expense thereof, of which the State is to bear its proportion, shall not in such case exceed fifty per centum of the amount of the estimated cost, as made by such commissioner. Partial payments shall be made to the county from time to time as the work is approved by the State Highway Commissioner.

(This section as amended in force on and after June 21, 1918).

Sec. 24. An act entitled an act to regulate the running of automobiles, locomobiles and other vehicles and conveyances whose motive power is other than animals, along and over the public highways of the State; to provide for the registration of the same, to provide uniform rules regulating the use and speed thereof, and to prescribe for the violation of said rules, approved March seventeenth, nineteen hundred and ten, is hereby repealed.

**PROHIBITION LAW.**

AN ACT to define ardent spirits and to prohibit the manufacture, use, sale, offering for sale, transportation, keeping for sale, and giving away of ardent spirits, or drugs, as herein defined, except as provided herein; declaring certain ardent spirits contraband, and prescribing procedure for search therefor and forfeiture thereof; to prohibit advertisement of such ardent spirits; to prescribe the jurisdiction for trial and appeals of cases arising under this act; to prescribe the force and effect of certain evidence and prosecutions for violation of this act; to create the office of Commissioner of Prohibition and to define his duties and powers and compensation; defining intoxication and who is a person of intemperate habits within the meaning of this act; prescribing a penalty for intoxication; prescribing certain rules of evidence in certain prosecutions under this act; defining soft drinks, providing how they may be sold, regulating the sale of toilet, antiseptic preparations, patent and proprietary medicines, and flavoring extracts; exempting certain counties and cities from certain provisions of this act and authorizing additional restrictions and limitations beyond the provisions of this act as to sale, manufacture or delivery of ardent spirits in certain counties and cities; to provide for the enforcement of this act and to prescribe penalties for the violation of this act; to appropriate out of the treasury of the State necessary moneys for the enforcement of this act; and to repeal chapter 146 of Acts of Assembly, 1916, approved March 10, 1916, and all other acts or parts of acts in conflict with this act. Approved March 19, 1918.

**Section 1. Ardent spirits defined.**—Be it enacted by the General Assembly of Virginia as follows: The words ardent spirits, as used in this act, shall be construed to embrace alcohol, brandy, whiskey, rum, gin, wine, porter, ale, beer, all malt liquors, all malt beverages, absinthe and all compounds or mixtures of any of them; all compounds or mixtures of any of them with any vegetable or other substance; alcoholic bitters, bitters containing alcohol; also all liquids, mixtures or preparations, whether patented or otherwise, which will produce intoxication, fruits preserved in ardent spirits, and all beverages containing more than one-half of one per centum of alcohol by volume, except as herein provided.

**Sec. 2. Person defined; commissioner defined.**—The word person as used in this act shall be construed to embrace all natural persons, firms, corporations, combinations and associations of every kind; and the word commissioner as used in this act shall be construed to mean the Commissioner of Prohibition.

**Sec. 3. Manufacture, transportation, sale, use, etc., of ardent spirits restricted.**—It shall be unlawful for any person in this State to manufacture, transport, sell, keep, or store for sale, offer, advertise or expose for sale, give away or dispense or solicit in any way, or receive orders for or aid in procuring ardent spirits, except as hereinafter provided.

**Sec. 3-a. Attempts, accessories; procedure; punishment.**—It shall be unlawful for any person to attempt to do any of the things prohibited by this act or to assist another in doing, or attempting to do, any of the things prohibited by this act.

And on an indictment for the violation of any provisions of this act the jury may find the defendant guilty of an attempt, or of being an accessory, and the punishment shall be the same as if the defendant were solely guilty of such violation.

**Sec. 4. Violations of provisions of the preceding sections; acting as agent of seller or purchaser.**—Any person who shall violate any of

the provisions of section three and three-a of this act, and any person, except a common carrier, who shall act as the agent or employee of such manufacturer or such seller, or person in so keeping, storing, offering or exposing for sale such ardent spirits, or act as the agent or employee of the purchaser in purchasing such ardent spirits, except as herein provided, shall be deemed guilty of a misdemeanor for the first offense, and of a felony for any subsequent offense committed after the first conviction; provided, that the offense of drinking, giving away, or receiving ardent spirits contrary to the provisions of this act, shall not be deemed a felony in any case; and provided, further, that the purchasing or having in possession by any person of ardent spirits for personal use, shall in no case be deemed a felony, but the burden of proof that said ardent spirits are for personal use shall be upon the defendant.

**Sec. 5. Penalties.**—Any person who shall violate any of the provisions of this act shall, except as otherwise herein provided, be deemed guilty of a misdemeanor, and be fined not less than fifty dollars nor more than five hundred dollars, and be confined in jail not less than one nor more than six months. The penalty for any subsequent offense committed after the first conviction, which is not declared a felony by this act, shall be a fine of not less than one hundred dollars, nor more than five thousand dollars, and imprisonment in jail for not less than six months nor more than one year. Whenever, in this act, the violation of any provision is declared a felony, the person convicted of such violation shall be punished by confinement in the penitentiary for not less than one nor more than five years, or, in the discretion of the jury, by confinement in jail not less than six months nor more than twelve months and by a fine not exceeding five hundred dollars; but where upon the trial of any charge of a violation of this act, it shall appear to the court trying the case that there has been no intentional violation of any provision thereof, but an unintentional or inadvertent violation thereof, then such court shall instruct the jury that they cannot impose a jail sentence.

**Sec. 6. Situs of sale when shipment is made by a common carrier.**—In case of a sale in which a shipment or delivery of such ardent spirits is made by a common or other carrier, the sale thereof shall be deemed to be made in the county or city wherein the delivery thereof is made by such carrier to the consignee, his agent or employee. A prosecution for such sale may likewise be had in the city or county wherein the seller resides or from which the shipment is made.

**Sec. 7. Form of indictment under sections three, three "A," four and five.**—While any good and sufficient indictment may be used, an indictment for any first offense under sections three, three "A," four and five, of this act, shall be sufficient if substantially in the form or to the effect following:

"State of Virginia .....  
 County of .....to-wit:  
 In the circuit court of.....county:  
 The grand jurors in and for the body of said county of.....  
 ..... and now attending said court at its .....  
 term, nineteen ....., upon their oaths, do present that  
 ..... within one year next prior to the  
 finding of this indictment, in the said county of .....,  
 did unlawfully manufacture, sell, offer, keep, store and expose for sale,  
 give away, transport, dispense, solicit, advertise and receive orders for  
 ardent spirits against the peace and dignity of the Commonwealth of  
 Virginia."

And if it be a second offense, it shall be so stated in the indictment returned, and the prosecuting attorney shall introduce before the trial

court, evidence of said former conviction, and shall not be permitted to use his discretion in charging said second offense, or in introducing evidence and proving the same, on the trial, provided that the failure to charge former conviction shall not invalidate the indictment.

If the offense is committed in a city the word "city" shall be substituted for county, the proper court having jurisdiction substituted for circuit court, and the name of the city for the name of the county.

**Sec. 8. Hotels permitted to use certain cooking wines and bath houses to use alcohol.**—Nothing in this act shall prevent the manager of any hotel which has on hand ardent spirits, wines or alcohols purchased prior to July first, nineteen hundred and seventeen, and shown by its sworn statements filed with the clerk of the court which granted license under the act approved March tenth, nineteen hundred and sixteen, from having and using said ardent spirits, wines and alcohols for cooking and culinary purposes only, or externally with massage in connection with baths given at a bathing establishment used in connection with said hotel; and not to be used contrary to the provisions of this act; provided, however, that the manager of said hotel or the owner of said hotel must procure a license to do so from the circuit court of the county or the corporation or hustings court of the city in which such hotel is located.

Before making application for such license, notice must be posted and continuously kept in a conspicuous place in the office of the hotel in which the privilege is to be exercised, for at least thirty days before making the application, stating the court before which and the time at which the application will be made for license to have and use such ardent spirits, wines and alcohols. Such notice shall be published once a week for three successive weeks in some newspaper published in the county or city, and if there is no newspaper published in the county in which the privilege is to be exercised the notice shall be published in some newspaper of general circulation therein.

Before the court shall grant any such license, the judge thereof shall be satisfied that the manager of said hotel making the application is of good moral character, is a hotel manager in good standing, that the hotel for which license is sought is a reputable one in which the business of keeping a hotel is carried on in good faith by the owner or lessee thereof; that said manager is not of intemperate habits or addicted to the use of any narcotic drugs; that he will observe the laws controlling the use of such ardent spirits, wines and alcohols; that the applicant has presented satisfactory proof that there is a necessity existing for the granting of such license; provided that any citizen may appear personally or by counsel in opposition to the granting of any license herein provided for.

Each manager of any licensed hotel shall file a sworn statement, with the clerk of the court which granted the license, on the first of each month, stating the amount of ardent spirits, wines and alcohols on hand on the first of the previous month, and the amount on hand on the date the statement is made.

If the license is granted the applicant shall give bond in the penalty of not less than five hundred dollars, nor more than twenty-five hundred dollars, as the court may require, with security to be approved by the court and with condition that said applicant will not use or dispose of any ardent spirits, wines or alcohol, except under and in accordance with the provisions of this act.

**Sec. 8-a. Wine or cider, manufacture, use, sale of, when not prohibited by this act; denatured alcohol or denatured rum for use in industrial or mechanical arts when exempted from provisions of this act; wood or denatured alcohol exempted from the provisions of this act.**—The provisions of this act shall not be construed to prevent any person from manufacturing for his domestic consumption at his home, but not

to be sold, dispensed or given away, except as hereinafter provided, wine or cider from fruit of his own raising; or to prevent the manufacture from fruit of cider for the purpose of making vinegar, not used as a beverage; and non-intoxicating cider, containing not more than one per centum of alcohol by volume, for use or sale.

Nothing in this act or in any section thereof shall have any application whatever to denatured alcohol or denatured rum intended for use only in the industrial or mechanical arts, including especially the manufacture of tobacco, cigarettes, cheroots, or cigars, where the same is brought or shipped into the State under bond and there kept and stored under bond, in strict compliance with the United States internal revenue laws and regulations, until actually applied to the uses above mentioned and none other whatsoever.

Nothing in this act shall be construed to apply to wood or denatured alcohol, the manufacture or sale of which does not require the payment of United States liquor dealer's tax.

**Sec. 8-b. Medicines containing alcohol, toilet, medicinal and antiseptic preparations and solutions, etc., containing alcohol, flavoring extracts containing alcohol, how may be manufactured, kept, sold and dispensed; violations, how punished; how manufacturers of flavoring extracts, toilet, medicinal, antiseptic preparations and solutions may obtain alcohol.**—The provisions of this act shall not be construed to prevent the sale or gift and keeping and storing for sale by druggists and general merchants or others duly licensed by existing laws of any medicinal preparations manufactured in accordance with formulas prescribed by the United States pharmacopoeia and national formulary patent and proprietary preparations and other bona fide medicinal and technical preparations which contain no more alcohol than is necessary to extract the medicinal properties of the drugs contained in such preparations, and no more alcohol than is necessary to hold the medicinal agents in solution and to preserve the same, and which are manufactured and sold and used exclusively as medicine and not as beverages;

Or to prevent the manufacture and sale of toilet, medicinal and antiseptic preparations, and solutions not intended for internal human use, nor to be sold as beverages, and upon the outside of each bottle, box or package of which is printed in English conspicuously and legibly and clearly the quantity by volume of alcohol in such preparations;

Or to prevent the manufacture or keeping for sale of the food product known as flavoring extracts which shall be so manufactured or sold for cooking and culinary purposes only, and not to be sold for beverage purposes; provided, that it shall not be lawful to manufacture or sell any toilet, medicinal, antiseptic preparations or solutions, or any flavoring extracts or patent or proprietary medicines or preparations, the manufacture or sale of which required the payment of the United States liquor dealer's tax.

Provided such manufacturers, druggists, general and retail merchants and others duly licensed under existing laws, shall first secure from the circuit court of the county or the corporation or hustings court of the city where such manufacturer, druggist, general and retail merchant or other duly licensed person does business, a permit to manufacture, purchase, keep, store and sell such articles for which permit no tax shall be charged but the clerk entering the order therefor shall receive a fee of twenty-five cents; which said permits shall be subject to revocation for cause by the circuit court of the county or the corporation or hustings court of the city where such manufacturer, druggist, general merchant, or duly licensed person, does business, and provided further that such permits shall also be subject to suspension for cause during the vacation of the court by the judge of such court having jurisdiction, said permits granted to merchants and retail druggists to be good until suspended or revoked.

It shall be unlawful for any person to sell such toilet, medicinal, antiseptic preparations or solutions or flavoring extracts or patent or proprietary medicines or preparations for beverage purposes in the guise of flavoring extracts or medicines, and a sale of any of them for beverage purposes shall be punished as prescribed by this act, but a sale of any of them without the permit required by this section shall be deemed a misdemeanor and for the first offense be punishable by a fine of not less than ten nor more than one hundred dollars, and for any subsequent offense by a fine of not less than fifty nor more than five hundred dollars.

It shall be unlawful for any person to purchase such toilet, medicinal or antiseptic preparations or solutions of flavoring extracts or patent or proprietary medicines or preparations for use as a beverage, under representation to the vendor, that the same is intended for bona fide use as a toilet, medicinal or antiseptic preparation or flavoring extract, any purchase upon such misrepresentation shall be deemed a misdemeanor, and punishable by a fine of not less than ten dollars nor more than one hundred dollars.

It shall be unlawful for any person to sell any such preparations, solutions, extracts or medicines as is above enumerated in this section to any person who is intoxicated or who is known by the person selling it to be a person of intemperate habits as is defined by section forty-nine in this act. And, any violation of this provision shall be punished as unlawful selling of ardent spirits is punished by this act; providing that any such medicinal preparations may be sold to a person of intemperate habits by a licensed druggist under the same conditions that whiskey and brandy may be sold by a druggist as prescribed in this act.

Wherever in any prosecution under this section it appears from the evidence that the defendant has sold any of the preparations, solutions, extracts or medicines enumerated in this section in a quantity exceeding a normal or usual purchase, or has made more than one sale to the same person within a period of twenty-four hours, this shall be prima facie evidence that the defendant knowingly sold such preparation, solution, extract or medicine for beverage purposes and the burden shall be upon him to rebut said presumption to the satisfaction of the jury or court trying the case.

The manufacturers of flavoring extracts, or of toilet, medicinal, antiseptic preparations or solutions, patent or proprietary medicines or preparations permitted to be manufactured by this act shall be permitted to purchase and cause to be transported into this State by common carriers in accordance with the provisions of this act, and to store ardent spirits or alcohol necessary for the manufacture of said articles, but not to be sold or given away; provided, that such manufacturer must secure from the commissioner a permit which shall be subject to the rules and regulations prescribed by the commissioner and be subject to suspension or revocation for cause, and shall file with the clerk of the circuit court of the county or corporation or hustings court of the city within which such manufactory is located a monthly report as is required by this act.

But before the commissioner shall issue a permit to manufacturers of flavoring extracts, or toilet, medicinal or antiseptic preparations or solutions, patent or proprietary medicines or preparations permitted to be manufactured by this act, the applicant shall give bond to the Commonwealth in the sum of not less than one thousand dollars nor more than ten thousand dollars conditioned that he will not violate any of quired of druggists by this act.

All permits issued by the commissioner for the manufacture and sale of articles and preparations permitted to be manufactured by this section shall expire May first of each year.

**Sec. 8-c. Sale of ardent spirits by druggists, when permitted; sales by druggists, for medicinal purposes; how druggists not licensed under**



**this act may procure pure grain, ethyl or fruit alcohol for own pharmaceutical use.**—The provisions of this act shall not be construed to prevent the sale and keeping and storing for sale by druggists licensed under this act, as hereinafter provided, of pure grain, fruit or ethyl alcohol for mechanical, pharmaceutical and scientific purposes or of wine for sacramental purposes upon affidavit as hereinafter provided, or of ardent spirits for medicinal purposes, or as provided in the preceding section.

But alcohol and other ardent spirits except such preparations as are permitted to be manufactured and sold by section eight-b of this act, shall not be sold by druggists for medicinal purposes except under a license as required by this act, and then only upon a written prescription of a physician in active practice of good standing in his profession, and not of intemperate habits, or addicted to the use of any narcotic drug, prescribing the quantity of alcohol, or other ardent spirits, designating the said amount in fractions of a pint, or quart, the disease or malady for which it is prescribed, how it is to be used, the name of the person for whom prescribed, the number of previous prescriptions for ardent spirits, other than medicines or preparations permitted to be sold by section eight-b of this act, given by such physician for such person within six months next preceding the date of such prescription, and stating that the same is absolutely necessary as a medicine, and not to be used as a beverage, and that such physician, at the time such prescription was given, made a careful, personal, physical examination of such person; and only one sale, not exceeding two quarts of alcohol, or one gallon of malt or vinous liquors, or one quart of brandy or whiskey, shall be made upon such prescription, which shall at all times be kept on file by the druggist filling the same, and open to the inspection of all State, county and municipal officers, their deputies and inspectors. It shall be the duty of the druggist to register in an alphabetically arranged book, kept exclusively for the purpose of registering prescriptions and affidavits, all prescriptions from physicians mentioned in this section in the following order: The name of the physician, the name of the person prescribed for, the quantity of alcohol or other ardent spirits, and the use for which prescribed, and shall endorse on the prescription or affidavit the date upon which the prescription was filled, and the name of the druggist or firm filling said prescription, or making said sale. and such book shall at all times be open for the same inspection as the prescription.

But nothing in this act shall prevent a druggist duly licensed under existing laws from buying, storing and using pure grain, ethyl or fruit alcohol for his own pharmaceutical purposes, provided he makes the monthly reports to the clerk of the court as required by this act; and any common carrier may transport such alcohol to any druggist under a permit from the commissioner as provided in this act, or under like conditions wine, for the purpose of compounding wine of antimony, wine of ipecac and like preparations.

**Sec. 8-d. Purchases by dentists, physicians and veterinary surgeons.**—Nothing in this act shall be construed to prevent dentists, physicians and veterinary surgeons from purchasing in accordance with the provisions of this act pure fruit or ethyl or grain alcohol to be used in the practice of their profession, and for no other purpose whatever, upon affidavit prescribed herein or upon a permit from the commissioner.

**Sec. 8-e. Jamaica ginger.**—It shall be unlawful for anyone but a licensed pharmacist to sell, dispense or give away to the consumer the extract, essence or tincture of Jamaica ginger, and such pharmacist only upon the prescription of a regular licensed physician, and then only upon the same conditions as ardent spirits are sold under the provisions of this act.

Nothing in this act shall be construed to prevent the manufacture and transportation for sale outside of the State of the extract, essence, or tincture of Jamaica ginger into territory where the same may be legally sold.

**Sec. 9.** Sales by druggists of pure grain, ethyl or fruit alcohol for scientific, pharmaceutical and mechanical purposes; sales by druggists of wine for sacramental purposes; penalty on druggists, etc., for violations.—It shall be lawful for wholesale and retail druggists to sell pure grain, ethyl or fruit alcohol for scientific, pharmaceutical and mechanical purposes, or wine for sacramental purposes, for use by religious bodies only, to a person, not a minor, nor of intemperate habits and not addicted to the use of any narcotic drugs, who shall at the time and place of sale, if bought in person, make an affidavit in writing, signed by himself, before such druggist, or a registered pharmacist, then in the employ of such druggist, or, if not bought in person, before any person authorized by law to administer oaths, stating the quantity, when, where and fully for what purpose and by whom such alcohol or wine is to be used, and that the affiant is not a minor nor of intemperate habits and not addicted to the use of any narcotic drugs. Such affidavit shall be filed and preserved by the druggist selling the alcohol and wine and be subject to inspection at all times by any State, county, or municipal officer, their deputies or inspectors, and a record thereof made by such druggist in the record book for affidavits and prescriptions herein mentioned, showing date of affidavit, by whom made, the quantity of such alcohol or wine, and when, where, for what purpose and by whom to be used. Only one sale shall be made upon such affidavit, and for no greater quantity than is therein specified. The person offering said prescription to be filled, or making said affidavit, shall certify to the correctness of the record in said record book by recording his signature opposite said record of said prescription or affidavit. For the purpose of this act, any registered druggist or pharmacist making such sale shall have authority to administer the oaths required by this section.

If any druggist, owner of a drug store, registered pharmacist, or clerk, or employee shall, knowingly sell or give away such alcohol, or other ardent spirits, to any one to be used for any purpose other than that named in said prescription or affidavit (provided that no ardent spirits other than alcohol for mechanical or pharmaceutical, or wine for sacramental purposes, or such preparations as are permitted to be manufactured and sold under section eight-b of this act, shall be sold except upon prescription), or shall sell or give away any ardent spirits other than preparations permitted to be manufactured and sold under section eight-b of this act, without such prescription or affidavit, he shall be deemed guilty of a misdemeanor, and in addition to the penalty prescribed for a misdemeanor by this act, the license of such druggist to sell ardent spirits shall be revoked by the court for the period of one year, and all ardent spirits in possession of said druggist, or in the said drug store, or on the premises connected therewith, shall be turned over by order of the court to the commissioner; for a subsequent offense, in addition to the penalty prescribed for a misdemeanor by this act, the license of said druggist to practice pharmacy shall be revoked forthwith, and all ardent spirits in the possession of said druggist, or in the said drug store, or on the premises connected therewith, shall forthwith be by order of the court turned over to the commissioner and the court shall forthwith certify the fact of the revocation of said license to the authority granting such license, which order of revocation, shall forthwith be made a matter of record by said authority, and shall act as a bar to the granting of license to said druggist in the future.

**Sec. 10.** Presumptions upon sale by druggists, etc., unlawful sales by employees without employer's knowledge; penalties for failure to discharge convicted employees.—In any prosecution against a druggist,

owner of a drug store, registered pharmacist, clerk or employee, for selling or giving away ardent spirits contrary to law, if such sale or gift be proven, it shall be presumed to be unlawful in the absence of satisfactory proof to the contrary, but the presentation of such prescription or affidavit by the defendant on trial shall be sufficient to rebut the presumption arising from the proof of such sale or gift; provided that the jury shall believe from all the evidence in the case that such sale or gift was made in good faith under the belief that such prescription or affidavit and the statements therein were true; and provided further, that such druggist, owner of a drug store, registered pharmacist, clerk or employee shall have complied with all other provisions of this act relating to such sale or gift; and provided, further, that if any clerk or employee in a drug store other than the druggist, owner of said drug store, shall sell or give away any ardent spirits contrary to the provisions of this act, upon conviction of said clerk or employee, said druggist, or owner of said drug store, may, before trial and the revocation of the license and before the ardent spirits in his possession are turned over to the commissioner as required in section nine, be permitted to present to the court evidence that said sale or gift was without his knowledge, consent, acquiescence or connivance, and if the court is convinced from said evidence that said druggist, or owner of said drug store was not in any sense a party to the violation of this act by his clerk or other employee, then said druggist, or owner of a drug store shall not be deemed guilty of the violation of said section nine of this act by reason of the violation thereof by his clerk or employee.

If any druggist or owner of a drug store, who has been duly notified that any clerk or employee has been convicted of a violation of any of the provisions of this section, shall fail at once to discharge said clerk or employee permanently, he shall be deemed guilty of a misdemeanor, and upon conviction, shall be fined not less than one hundred nor more than five hundred dollars, and for any subsequent offense shall be fined not less than one hundred nor more than five hundred dollars, and be confined in jail not less than one nor more than six months, and if any registered pharmacist shall be convicted of the violation of this section, he shall, in addition to the penalties provided for such violation, forfeit his license as a registered pharmacist, for a period of two years.

**Sec. 11. Indictments against druggists.**—While any good and sufficient indictment may be used, an indictment against any druggist, owner of a drug store, registered pharmacist, clerk or employee, for any offense committed under the provisions of this act relating to druggist, shall be sufficient if substantially in the form and to the effect following:

“Commonwealth of Virginia,

County of ..... to-wit:

In the circuit court of said county:

The grand jurors in and for the body of said county of.....  
 ..... and now attending said court at its .....  
 term, 19....., upon their oaths do present that.....  
 within one year next prior to the finding of this indictment in the  
 said county of ..... did unlawfully sell, give away,  
 offer, dispense, expose, keep and store for sale and gift, ardent spirits  
 against the peace and dignity of the Commonwealth of Virginia.”

And if it be a second offense, it shall be so stated in the indictment returned, and the prosecuting attorney shall introduce before the trial court evidence of said former conviction, and shall not be permitted to use his discretion in charging said second offense, or in introducing evidence or proving the same on the trial. Provided, that the failure to charge a former conviction shall not invalidate the indictment.

If the offense is committed in a city, the word city shall be substituted for county, the court having jurisdiction substituted for circuit court, and the name of the city for the name of the county.

**Sec. 12. Affidavit by person of intemperate habits, use other than stated in affidavit.**—If any person who is of intemperate habits or addicted to the use of any narcotic drug shall make the affidavit hereinbefore mentioned, or if any person making such affidavit shall use as a beverage, or for any purpose, or at any place other than that stated in the affidavit, or shall knowingly permit another to make use of said alcohol or wine, or any part thereof, or shall knowingly make any false statement in such affidavit, he shall be guilty of a misdemeanor.

**Sec. 13. When issue of prescriptions by physicians unlawful; penalty.**—If any physician who is not in active practice, or who is not in good standing in his profession, or who is of intemperate habits, or addicted to the use of any narcotic drug shall issue any such prescription as is mentioned in this act, or if any physician shall issue such prescription without at the time making a careful personal physical examination of the person for whom the ardent spirits are prescribed, or shall prescribe such ardent spirits for any person who he knows or has reason to believe is in the habit of drinking to intoxication, unless it is prescribed bona fide and solely for medicinal purposes as a necessary treatment, when the patient is confined to his bed or in some hospital or institution as a result of alcoholism, or shall in his prescription make any false statement, or shall prescribe ardent spirits when such ardent spirits are plainly not a remedy, or shall prescribe more than two quarts of alcohol, or one gallon of malt or vinous liquor or one quart of brandy or whiskey, or shall resort to any shift or device by which ardent spirits may be improperly procured, he shall be deemed guilty of a misdemeanor. and in addition to the penalty prescribed for a misdemeanor by this act, for the first offense under this act, the court may, in its discretion, suspend the license of such physician for a period of six months, and for a second offense in addition to the penalty prescribed for a misdemeanor by this act the court shall suspend such license for a period of twelve months, and for any subsequent offense in addition to the penalty prescribed for a misdemeanor by this act, the court shall forthwith revoke the license of said physician, and shall forthwith certify the fact of the revocation of said license to the authority granting said license, which order of revocation shall forthwith be made a matter of record by said authority, and shall act as a bar to the granting of license to said physician in the future.

**Sec. 14. Issue of license to druggists; statement required of druggists, license to hospitals, chemical laboratories, and statements required; bond required upon issuance of license.**—Before a druggist shall sell ardent spirits on prescription, or pure fruit, ethyl, or grain alcohol for scientific, mechanical or pharmaceutical purposes, or wine for sacramental purposes on affidavit, as provided in this act, he must procure a license to do so from the circuit court of the county, or the corporation or hustings court of the city, provided no such license shall be required for the sale of articles permitted to be manufactured and sold under section eight-b of this act.

Before making application for such license notice must be posted and continuously kept on the front door of the store or place of business in which the privilege is to be exercised for at least thirty days before making the application, stating the court before which and time at which the application will be made for license to sell pure fruit, ethyl and grain alcohol, wine for sacramental purposes, and other ardent spirits. Such notice shall be published once a week for three successive weeks in some newspaper published in the county or city, and if there is no newspaper published in the county in which the privilege is to be exercised, the notice shall be published in some newspaper having gen-

eral circulation therein and shall be posted for twenty days on the front door of the court house of said county.

Before the court shall grant any such license, the judge thereof shall be satisfied that the person making the application is a qualified voter of the State, unless the applicant is a woman, and of good moral character, is a registered pharmacist in good standing, or employs a registered pharmacist, that he has in his store drugs, belonging to him, and not including patent medicines and drugs to be sold on commission, of the value of one thousand dollars (wholesale price), provided that in towns of less than five hundred inhabitants the value of the stock of drugs referred to above shall be not less than five hundred dollars, wholesale value, and carries on in good faith the business of a druggist; that he is not of intemperate habits or addicted to the use of any narcotic drug; that he is a person of good character and will observe the laws controlling the sale of ardent spirits and alcohol; that the applicant has presented satisfactory proof that there is a necessity existing for the granting of such license, and that the sale of ardent spirits at that place and by the applicant will not be contrary to sound public policy or injurious to the moral or material interests of the community. And provided, further, that in no case shall a license be granted if a majority of the voters qualified to vote at the last preceding general election petition the court not to grant such license in the following cases, namely: In a town of over one thousand inhabitants, the petition shall be signed by a majority of the qualified voters of such town; in a town under one thousand inhabitants, the petition shall be signed by a majority of said qualified voters of the town and magisterial district in which said town is situated; if in the district the petition shall be signed by a majority of said qualified voters of the magisterial district and towns of less than one thousand inhabitants in said magisterial district.

The court may also, in its discretion, issue to any wholesale druggist who is a qualified voter of the State and of good moral character, a license to sell pure grain, ethyl, and fruit alcohol, to any druggist, or other person for scientific, pharmaceutical and mechanical purposes or wine for sacramental purposes under the provisions of section nine of this act; and pure grain, ethyl, and fruit alcohol, wine for sacramental purposes, or other ardent spirits to retail druggists in Virginia only, licensed under this act, and pure grain, ethyl or fruit alcohol to retail druggists outside of the State of Virginia, where the sale thereof is permitted by law; provided that any citizen may appear personally or by counsel in opposition to the granting of any license herein provided for, provided that the provisions of this section shall not be construed to require a license for the purchase or sale of the preparations permitted to be manufactured and sold under section eight-b of this act.

Each retail and wholesale druggist shall file a sworn statement with the clerk of the court granting the license on or before the fifth of each month, stating the amount of pure fruit, ethyl, and grain alcohol, wine or other ardent spirits, other than preparations permitted to be manufactured and sold under section eight-b of this act, on hand on the first of the previous month, the amount received during the previous month, and the amount on hand the date the statement is made. Nothing in this act shall prevent the superintendent of a hospital from ordering, purchasing and receiving ardent spirits or the superintendent of a chemical laboratory, from ordering, purchasing or receiving pure grain, ethyl or pure fruit alcohol for the use of the hospital or laboratory, not to be used contrary to the provisions of this act, and nothing shall prevent common carriers from transporting and delivering such ardent spirits and alcohol to such hospitals or laboratories having license to order and receive the same, under a permit from the commissioner, but before ordering or receiving said ardent spirits other than preparations

permitted to be manufactured and sold under section eight-b of this act before ordering or receiving said alcohol, the hospital or laboratory shall procure license from the court under the same conditions as license is granted to druggists; provided, further, that it shall be unlawful for any hospital to sell ardent spirits, other than preparations permitted to be manufactured and sold under section eight-b of this act, except upon prescription to its own patients under the same restrictions and reports required of druggists; and provided, further, that chemical laboratories shall make report as required of druggists of the disposition and use of all alcohol received by them.

If the license is granted the applicant shall give bond in the penalty of not less than one thousand dollars, nor more than ten thousand dollars, as the court may require, with security to be approved by the court and with condition that he will not dispense or sell any ardent spirits or alcohol, except under and in accordance with the provisions of this act.

**Sec. 15. Shipment of ardent spirits to druggists; records to be kept by transportation company; cities and counties exempted.**—Nothing in this act shall be construed to prevent a duly licensed druggist under this, from having shipped to him, or to prevent any transportation company from delivering to him under a permit from the commissioner, pure fruit, ethyl and grain alcohol, wine or other ardent spirits, in such quantities and at such times as said druggist licensed under this act may deem necessary. But before any shipment is delivered, the consignee shall sign a record, to be made and kept by the transportation company, which shall state the name of the shipper, the kind and quantity of the ardent spirits shipped, the date of shipment and delivery, and the consignee shall make affidavit before some person authorized to administer an oath that the pure fruit, ethyl and grain alcohol, wine or other ardent spirits included in the shipment are to be sold, dispensed or used according to the provisions of this act. Any druggist licensed under this act, failing to comply with any of the provisions of this section, or who shall make a false affidavit, shall be guilty of a misdemeanor; provided, that in the counties of Roanoke, Halifax, Bedford, Grayson, Smyth, Russell, Scott, Lee, Floyd, Augusta, Pittsylvania, Washington, Bland, Giles, Pulaski, Prince William, Southampton, Rockingham, Princess Anne, Norfolk, Carroll, Lunenburg, Prince Edward, Patrick, Chesterfield, Campbell, Loudoun, Orange and Montgomery, Tazewell, and the cities of Roanoke, Staunton, Harrisonburg, Danville and Richmond and Radford, Norfolk city and city of Portsmouth, it shall not be lawful for druggists to purchase, store or sell ardent spirits, except wine for sacramental purposes and pure fruit, ethyl and grain alcohol for medicinal, scientific, mechanical or pharmaceutical purposes, as provided in this act. Provided the provisions of this act shall not be construed to require a permit for the transportation or the keeping records by a transportation company of any of the articles permitted to be manufactured and sold under section eight-b of this act.

And provided, further, that the dispensary of Norfolk city now operated under the direction of the health department of said Norfolk city be, and the same is hereby, given all the rights and privileges of drug stores and is hereby authorized to sell ardent spirits for medicinal purposes only subject to all the provisions, conditions and limitations of this act.

And provided, further, that in any county or city exempted from the drug store provisions with reference to the sale of ardent spirits under this act the circuit court of the county or corporation or hustings court of the city upon application by said person and the approval of the commissioner, is authorized to name one or more creditable and responsible drug stores in each of such counties or cities, as the necessity of the situation may require, for the sale of ardent spirits for

medicinal purposes in accordance with the provisions of this act, provided that no such license shall be granted in the cities of Norfolk and Portsmouth, and the counties of Prince William, Giles, Bland and Appomattox.

**Sec. 16. Keeping ardent spirits at clubs, lodges, etc.**—It shall be unlawful for ardent spirits to be received, delivered to, kept, stored, sold, distributed, given away, or used in or at any club house, fraternity house, lodge or meeting place, whether such meeting place is a house, room, boat, car or any place in any building, or in the open air, on land or water, or in any place whether of like kind or not except in a bona fide "home" as hereinafter provided. Every person who shall directly or indirectly, or by association with others, keep or maintain or in any manner aid, assist or abet in keeping or maintaining any such club house, fraternity house, lodge or meeting place of any corporation, association or combination, or any place in which ardent spirits are received or kept for the purpose of use, gift, barter or sale, or for distribution, or individual use by means of lockers or otherwise, or for division among the members of any club, fraternity, lodge, corporation, association or combination by any means whatsoever; and every person who shall use, barter, sell, store or give away, dispense or assist or abet in bartering, selling, storing, or giving away in individual lockers or otherwise, any ardent spirits so received or kept, shall be deemed guilty of a misdemeanor, and upon second offense shall be guilty of a felony, and in all cases the members, shareholders or guests in any club, fraternity, lodge, association, corporation or combination mentioned in this section shall be competent witnesses to prove any violation of the provisions of this section of this act, or of any fact tending thereto.

**Sec. 17. Delivery, receipt, use, possession of ardent spirits unlawful; ardent spirits in houses of prostitution.**—It shall be unlawful to deliver to, receive in, keep, store, dispense, sell or offer for sale, give away or use, or have in possession ardent spirits in any place, except as provided in this act:

It shall be unlawful to deliver to, receive in, keep, store, dispense, sell or offer for sale, give away or use, or have in possession ardent spirits in a place reputed to be a house of prostitution, whether said house be a bona fide home or not.

Any violation of this section shall be a misdemeanor; any subsequent violation of delivering to, receiving in, keeping, storing, dispensing, selling, offering for sale, giving away, using or having ardent spirits in possession in a place reputed to be a house of prostitution shall be deemed a felony.

**Sec. 18.—Devices to evade the provisions of this act.**—The keeping, storing, or giving away of ardent spirits, or any shift, or any device whatever, to evade the provisions of this act, shall be deemed unlawful within the provisions of this act, and shall be punished as unlawful selling is punished.

**Sec. 19. Certain advertisements, and circulation, etc., of certain matter prohibited; publication of statements regarding the liquor traffic; how punished.**—It shall be unlawful (1), to advertise upon any street car, railroad car or other vehicle of transportation, or any public place or resort, or upon any sign or billboard, or by circular, poster, price list, newspaper, periodical, or otherwise within this State ardent spirits, or to advertise the manufacture, sale, keeping for sale or furnishing of the same, or the person from whom, or the firm or corporation from which, or the place where, or the price at which, or the method by which the same or any of them may be obtained in any way whatever, provided that wholesale druggists licensed under this act shall be permitted to send price lists to those to whom they are permitted to sell ardent spirits under this act; (2), to circulate or publish any written or printed matter, in which any advertisement in this section specified shall appear,

or to permit any sign, or billboard, containing such advertising to remain upon one's premises; or to circulate any price list, order blank or other matter for the purpose of inducing or securing orders for such ardent spirits no matter where located. Any sheriff, constable or police officer is authorized to remove any such advertisement from any sign, billboard, or other public place when it comes to his notice, and shall do so upon demand of any citizen.

Any advertisement or notice containing the picture of a brewery, distillery, bottle, keg, barrel, or box, or other receptacle represented as containing ardent spirits, or designed to serve as an advertisement thereof, shall be within the inhibition of this section. Nothing in this act shall be construed as prohibiting any person from giving away without any compensation thereof any paper or magazine which he has received by mail, or which he has brought into the State in person, provided that such gift shall not be a subterfuge or device, or a violation of the provisions of this act, forbidding the circulation of newspapers, periodicals, or other written or printed matter containing any advertisement of ardent spirits; (3), it shall be unlawful for any newspaper or periodical published in this State to print in its columns statements concerning the liquor traffic, for which the said newspaper or periodical receives compensation of any kind, without printing at the beginning and at the close of said statement in type of the same size used in the body of the said article the following statement: "Printed as paid advertising."

When any violation of any of the provisions of this section of this act shall have occurred, the continuation and repetition of the unlawful act or any of like kind by the offending person, firm or corporation, may be prevented by a writ of injunction issued by a court of equity or by the judge thereof in vacation, upon a bill filed in the name of the State of Virginia by the Attorney General, or by any attorney for the Commonwealth in any county or city, or by any citizen or citizens of the county or city in which the offense has been committed; and all rules of evidence, practice and procedure that pertain to courts of equity generally may be invoked and applied, as well as the rules and practice prescribed for bills in equity to abate nuisances, as far as the same are applicable. All persons, whether agents, servants, or officers of corporations, or agents or servants of individuals aiding or abetting in the commission of the offense, may be made parties defendant to such bills.

Any violation of any provision of this section of this act shall be punishable by a fine of not less than fifty nor more than five hundred dollars; to which may be added, in the discretion of the court or judge trying the case, imprisonment in jail for not more than six months; a second offense shall be punishable by a fine of not less than one hundred dollars nor more than five hundred dollars, and by imprisonment in jail for not less than two or more than six months.

**Sec. 20. Handling certain drafts for ardent spirits prohibited; penalty.**—It shall be unlawful for any bank incorporated under the laws of this State, or any national or private bank, or any individual, corporation, firm or association, to present, collect, or in any way handle any draft, bill of exchange, or order to pay money, to which draft, bill of exchange, or order to pay money is attached a bill of lading, or order or a receipt for any ardent spirits of any kind, prohibited by the laws of this State, to be manufactured or sold, or otherwise disposed of in this State, or which draft is enclosed with, connected with, or in any way related to, directly or indirectly, any bill of lading, or receipt for the said ardent spirits in this section above mentioned, and any person, firm, corporation or bank, or banker, violating the provisions of this act, shall be guilty of a misdemeanor, shall be fined not less than fifty nor more than one hundred dollars.

**Sec. 21. Agents of common carriers not to receive orders or collect money, etc., for ardent spirits.**—It shall be unlawful for any employee or



agent of any common carrier doing business in this State, to collect, receive or transmit any money or other valuable consideration in payment for any ardent spirits, delivered by said agent or employee, or any other agent, or employee of such common carrier, nor shall any agent or employee of any common carrier solicit or receive, or transmit any order for ardent spirits for another person, nor shall any such employee or agent receive any commission or fee on any ardent spirits shipped, transferred or delivered by such common carrier. A violation of this provision shall be a misdemeanor.

**Sec. 214. Requiring stills to be registered and declaring all unregistered stills contraband; proceedings upon seizure; providing for the registration of certain stills and issuance of a permit from the commissioner.**—It shall be unlawful for any person except duly licensed druggists, hospitals and laboratories, in this State to own or have in his possession any still, still cap, worm, tub, fermenter, or any of them or any other appliances connected with a still and used, or mash or other substances, capable of being used in the manufacture of ardent spirits, unless such owner shall be registered with the commissioner and obtain from him a permit to own such still, which permit shall be kept conspicuously posted at the place where such still is located. All stills in this State not registered under a permit as herein required and all mash or other products used in the operation of such a still are hereby declared contraband and shall be subject to seizure by any officer charged with the enforcement of the law, which officer shall destroy all mash and other like products found at such still and used in the operation thereof and shall forthwith notify the commissioner and turn over to him all still caps, worms, tubs, fermenters and other appliances to be disposed of as required by this act.

When any property is seized under this section the officer making such seizure shall report the fact to the Commonwealth's attorney, of the county or city in which such seizure is made, who shall at once file an information in the name of the Commonwealth against said property, by name or general designation. The information shall allege the seizure, and set forth in general terms the cause or grounds of forfeiture. It shall also pray that the property be condemned and sold and the proceeds disposed of according to law, and that all persons concerned in interest be cited to appear and show cause why the said property should not be condemned and sold to enforce the forfeiture, said information shall be sworn to by the Commonwealth's attorney. Upon the filing of the information the clerk shall issue a notice reciting briefly the filing of the information, the object thereof, the seizure of the property and citing all persons interested to appear on the first day of the next term of said court, if that be more than ten days from the date of such notice, or if not, on the first day of the next succeeding term, and show cause why the prayer of the information for condemnation and sale should not be granted. He shall at least ten days before the day fixed by the notice for the appearance, post a copy of said notice at the front door of the court house which posting shall be sufficient service of the notice on all persons concerned in interest. If any claimant appear he shall file the grounds of his claim in writing under oath in which event the proceedings shall conform as nearly as practicable to chapter ninety-eight of the Code of Virginia of nineteen hundred and four. In the event any such claimant appear the clerk shall forthwith notify the commissioner.

Provided the commissioner shall upon the application of any chemist, superintendent of a laboratory or hospital, physician or other person permitted by law to practice his profession or conduct his business in this State register such person, and issue to him a permit to own or have in his possession a still, not to be used contrary to the provisions of this act, which permit shall be granted subject to rules and regulations to be prescribed by the commissioner and be subject to suspension

and revocation for cause, for which permit the applicant shall pay a fee of fifty cents.

Whenever any still is seized under the provisions of this act and the party owning or operating the same is arrested the officer making the seizure and arrest shall be allowed a fee of fifty dollars and upon conviction of said person, the attorney for the Commonwealth shall receive a fee of ten dollars, which shall be taxed against the defendant and collected as other costs in the manner provided by law.

**Sec. 22.** All ardent spirits and containers in which ardent spirits are manufactured, kept, stored, possessed, sold or in any manner used in violation of the provisions of this act shall be deemed contraband and shall be forfeited to the Commonwealth, provided the provisions of this act shall have no application to ardent spirits stored in bona fide homes prior to November first, nineteen hundred and sixteen or to ardent spirits acquired in accordance with the provisions of chapter one hundred and forty-six of the Acts of Assembly of Virginia, approved March tenth, nineteen hundred and sixteen, so long as the same shall not be used in violation of the provisions of this act.

If there be complaint on oath that ardent spirits are being manufactured, sold, kept, stored, or in any manner held, used or concealed in a particular house, or other place, in violation of law, the justice of the peace, police justice, circuit or city judge and mayor of any city or town to whom complaint is made, if satisfied that there is reasonable cause for such belief, shall issue a warrant to search such house or other place for the ardent spirits. Provided that whenever such a warrant is issued for the search of any baggage room, house or other place, the property of a public service corporation, such warrant shall describe with reasonable certainty the baggage, container or package to be searched.

Every warrant shall be directed to an officer charged with the enforcement of this act and shall command him to search the place designated, either in day or night, and seize such ardent spirits and their containers and other things apparently used in violation of law and bring the same and the person in whose possession they are found before a justice of the peace, police justice, mayor, or court having cognizance of the case, and to make return of said warrant, showing all acts and things done thereunder, with a particular statement of the things seized and the name of the person in whose possession they were found, if any, and if no person be found in possession of said articles the return shall so state. A copy of said warrant shall be posted on the door of the building or room wherein the same are found, or if there be no door, then in any conspicuous place upon the premises.

Upon the return of the warrant as provided in this section, the justice of the peace, police justice, mayor or court shall fix a time not less than ten days and not more than thirty days thereafter, for the hearing of said return, when he shall proceed to hear and determine whether or not the articles so seized, or any part thereof, were used or in any manner kept, stored or possessed in violation of any of the provisions of this act. At such hearing if no claimant shall appear the justice of the peace, police justice, mayor or court shall declare the articles seized forfeited to the Commonwealth and if such articles be not necessary as evidence in any pending prosecution shall turn the same over to the commissioner as is herein required. At such hearing any person claiming any interest in any of the articles seized may appear and file a written claim setting forth particularly the character and extent of his interest, whereupon, if the trial be before a justice of the peace, police justice, or mayor, he shall forthwith certify the warrant and the articles seized along with the claim filed therein to the circuit, corporation or hustings court having jurisdiction, which court shall docket the case, but any prosecution pending against any person for a violation of the

provisions of this act in relation to said ardent spirits shall have precedence on the docket of such court. Thereupon the court shall hear and determine the validity of such claim. But upon such hearing the sworn complaint or affidavit upon which the search warrant was issued and the possession of such ardent spirits shall constitute prima facie evidence of the contraband character of the liquor and articles seized, and the burden shall rest upon the claimant to show, by competent evidence, his property right or interest in the articles claimed and that the same were not kept, stored, possessed or in any manner used in violation of any of the provisions of this act. If, upon such hearing, the evidence warrants, the court shall thereupon enter a judgment of forfeiture, and order the articles so seized to be turned over to the commissioner as is herein required. Action under this section and the forfeiture of any articles thereunder shall not be a bar to any prosecution under any other provision of this act.

If any person shall knowingly and wilfully make any false complaint under this section, he shall be guilty of a misdemeanor and fined not less than fifty nor more than two hundred dollars for each offense.

Nothing herein contained shall be construed to permit the issuance of general warrants whereby an officer may be commanded to search suspected places without evidence of a fact committed, or to seize any person or persons not named, or whose offense is not particularly described and supported by evidence.

**Sec. 23. When accused sent on to court and recognizance required.**—If upon examination of any person charged with the violation of any of the provisions of this act, it shall appear to the justice, judge or mayor before whom the warrant is returned, that there is probable cause to believe the accused guilty, he shall be required to enter into a recognizance in the penalty and with security to be approved by the said justice, mayor or judge to appear before the next term of the circuit, hustings, or corporation court having jurisdiction, to answer any indictment found against him. All material witnesses shall also be recognized, with or without security, as the justice, judge or mayor may deem proper, to appear before the grand jury, at the next term of the court having jurisdiction, to give evidence, and if the person so charged shall have been previously convicted of the violation of this act, the justice, judge or mayor may require of the person so charged, to give bond with penalty and security, to be approved by said justice, judge or mayor, conditioned that he will not violate any of the provisions of this act, until the charge against him has been tried or dismissed, and upon failure to give such bond, he shall be committed to jail until the bond is given, or he is discharged by the court.

**Sec. 23½.** It shall be unlawful for any person knowingly to resist, impede, or obstruct, or in any manner to hinder or delay any legal officer having in his hands any search warrant, issued by any officer of this State having the right to issue the same, under the provisions of this act, in the execution of such warrant.

Any person so resisting, impeding, obstructing, or in any way hindering or delaying any officer in the execution of a legal search warrant in his hands shall be guilty of a misdemeanor.

**Sec. 24. Jurisdiction of cases arising under this act.**—The circuit, corporation and hustings courts having jurisdiction for the trial of criminal cases shall have exclusive original jurisdiction except as herein otherwise provided, for the trial of all cases arising under this act and for the trial of all civil cases involving the ownership of ardent spirits and other property seized under its provisions; except that mayors, police justices and others having jurisdiction for the trial of cases for the violation of the ordinances of the cities and towns shall have jurisdiction to try cases arising under ordinances passed by their respective cities

and towns as hereinafter provided, with the right of appeal to the defendant to the court having jurisdiction to try such appeal.

**Sec. 25. Enforcement of city ordinance; territory contiguous to cities.**—Nothing in this act shall be construed as conflicting with the jurisdiction of any mayor or police justice in the enforcement of city ordinances, prohibiting the manufacture, sale or distribution of ardent spirits. For the enforcement of such ordinances, the mayor or police justice shall have jurisdiction over the territory contiguous to the city within three miles of the city limits, provided said three-mile limit does not interfere with the jurisdiction of the mayor or police justice of any other city or town, and where there is less than six miles between any city or town and another city or town, the jurisdiction of the mayor or police justice of either city or town shall extend to one-half the distance between said cities and towns.

In any prosecution before a mayor or police justice, the Commissioner of Prohibition shall be notified by the said mayor or justice, in time to attend said trial, and the commissioner, his deputies and inspectors, shall have the same power in respect to such cases that he has in cases before the circuit court.

**Sec. 26. Trial of cases without a jury.**—Nothing in this act shall interfere with the jurisdiction of courts, as it at present exists, for the trial of criminal cases without a jury.

**Sec. 27. City ordinances regulating sale, etc., of ardent spirits.**—All cities and towns of the State of Virginia shall have full power to pass all ordinances (not repugnant to the Constitution and laws of the State), embracing such provisions of this act as are applicable and further to prohibit the manufacture, transportation, sale, keeping or storing for sale, advertising or exposing for sale, receiving, giving away, or dispensing of ardent spirits, and to provide adequate penalties therefor, provided such penalties shall not be less than those for similar offenses under this act.

**Sec. 28. Finding of ardent spirits or United States liquor dealers' tax receipt prima facie evidence; who to be tried.**—Whenever ardent spirits shall be seized in any room, building, boat, car, or other place, searched under the provisions of this act, the finding of such ardent spirits or of a United States liquor dealer's tax receipt in any such place, shall be prima facie evidence of the unlawful manufacturing, selling, keeping and storing for sale, gift, or use, by the person or persons occupying such premises, or by any person named in any United States internal revenue tax receipt posted in any room or found anywhere on said premises, or elsewhere, and the proprietor or other person in charge of the premises where such ardent spirits are found, or who is so named in such United States government tax receipt, shall be tried on the charge of manufacturing, selling, and keeping and storing for sale unlawfully, such ardent spirits, under the indictment and form prescribed in section seven of this act, and the liquor found upon said premises delivered to the commissioner.

**Sec. 29. When officer may break and enter houses.**—If in any house, building, boat, car, or other place, as is hereinbefore mentioned, the sale, offering, storing or exposing for sale of ardent spirits is carried on clandestinely, or in such manner that the person or persons engaged therein cannot be seen or identified by the officer or officers charged with the execution of a warrant, under any section of this act, any such officer may, whenever it is necessary for the arrest or identification of the person or persons, offending, or seizing such ardent spirits, break open and enter such house, building, boat, car or place, or any room or part of any of them.

**Sec. 30. Effect of payment of United States internal revenue tax; collectors' certificates as evidence.**—The payment of the United States internal revenue tax, required of liquor dealers by the government of

the United States, by any person or persons other than druggists, under this act, within this State; shall be prima facie evidence that such person or persons are engaged in keeping, selling, offering and exposing for sale, ardent spirits contrary to the laws of this State, and a certificate from the collector of internal revenue, his agents, clerks or deputies, showing the payment of such tax, the name or names of the person or persons to whom issued, shall be evidence of the payment of such tax in the examination or trial of any person or persons selling, keeping, offering and exposing for sale, ardent spirits, contrary to the provisions of this act.

**Sec. 30½. Analysis of mixtures supposed to contain ardent spirits; chemist certificate as evidence.**—It shall be the duty of the State Commissioner of Agriculture, at the request of any officer, State, county, or municipal, including the Commissioner of Prohibition, charged with the execution of this act and other laws of this State concerning ardent spirits as herein defined, to cause to be analyzed, forthwith, any mixture, supposed to contain ardent spirits as herein defined, and to return to the officer making the request a certificate of the chemist showing such analysis. The certificate of any chemist employed by the department of agriculture of this State, when signed and sworn to by him, shall be evidence in all prosecutions for violations of this act or of any other laws relating to ardent spirits as herein defined and all controversies touching the mixture analyzed by him; and if the person taking the sample shall label the same with a mark of identification and cause it to be delivered to the chemist for analysis, with a certificate stating that the container contains the actual fluid taken by him from the manufacturer, dealer, or the person storing, selling or attempting to sell the same, the burden of proof shall be upon the accused to show that it is not the fluid so taken; but on motion of the accused and for good cause shown, the court may require the chemist making the analysis, and the person taking the sample to appear as witnesses and be subject to cross-examination.

**Sec. 31. Certain houses, etc., declared common nuisances.**—All houses, boat-houses, buildings, tents, club, fraternity, and lodge rooms, boats, cars and places of every description, including drug stores, where ardent spirits are manufactured, stored, sold, vended, dispensed, bartered, given away, furnished or used contrary to law by any scheme or device whatever, shall be held, taken and deemed common nuisances. Any person who shall maintain, or who shall aid or abet, or knowingly be associated with others in maintaining such common nuisances, shall be guilty of a misdemeanor, and judgment shall be given that such house, building, tent, boat house, car or other place, or any room or part thereof, be closed up, but the court may, upon the owner giving bond in the penalty of not less than five hundred dollars, and with security to be approved by the court, conditioned that the premises shall not be used for unlawful purposes, or in violation of the provisions of this act, turn the same over to its owner; or proceedings may be had in equity as provided by section thirty-six of this act.

**Sec. 32. Election, salary and term of commissioner; suspension by Governor; report to Governor; bond required.**—The General Assembly, at its session of nineteen hundred and twenty and every four years thereafter shall elect a Commissioner of Prohibition, whose compensation shall be thirty-five hundred dollars per annum, and whose term of office shall be four years, commencing on the first day of September, after his election, provided that the commissioner in office at the date this act becomes effective, shall be paid at the rate of thirty-five hundred dollars per annum.

The Governor of Virginia, by authority vested in him by sections seventy-three and seventy-four of the Constitution, shall have the power to suspend said commissioner from office for misbehavior, incapacity,

neglect of official duty or acts performed without due authority of law, but in any case in which this power is so exercised, the Governor shall report to the General Assembly at the beginning of the next session thereafter the fact of such suspension, and the cause thereof; whereupon the General Assembly shall determine whether such commissioner shall be restored or finally removed, and the Governor shall have the power during the recess of the General Assembly, to appoint pro tempore, a successor to the said commissioner; but his appointment to such vacancy shall expire at the end of thirty days after the commencement of the next session of the General Assembly, except as herein provided, the General Assembly shall fill by election any vacancy in the office of commissioner, which election shall be for the unexpired term.

The said commissioner shall make an annual report to the Governor, which shall by the Governor be biennially reported to the General Assembly; such report shall give in detail the expenditure of all public monies and the work of his department, together with such recommendations for new or additional legislation in reference to his powers and duties as he may deem expedient.

Before entering upon the duties of his office the said commissioner shall give a bond to be approved by the Attorney General in the penalty of ten thousand dollars for the faithful performance of his duties.

In case of any vacancy in the office of commissioner during a recess of the General Assembly, by the death or resignation of the commissioner, the Governor shall fill such vacancy by the appointment of a successor whose term of office shall expire thirty days after the commencement of the next session of the General Assembly sitting after the occurrence of such vacancy.

**Sec. 33. Appointment of deputies and inspectors; employment of attorneys, etc.**—The commissioner shall have the power to appoint deputies and inspectors, and whenever he deems it necessary, employ attorneys and such other helpers as may be necessary in performing the duties of his office, but he must keep their compensation and expenses within the limits of the appropriation made for the conduct and maintenance of his department, and said deputies and inspectors shall be removed at the pleasure of the commissioner.

**Sec. 34.** It shall be the duty of the commissioner, in person or by his deputies and inspectors, to superintend the enforcement of all of the provisions of this act, and the laws of this State and ordinances of municipalities concerning ardent spirits. The commissioner, his deputies and inspectors shall diligently inform themselves of all violations of such laws and make report to the judge of the circuit, corporation or hustings court and to the Commonwealth's attorney of the county or city in which violations occur, and it shall be the duty of every prosecuting attorney to faithfully prosecute every such case or complaint. The commissioner and his deputies and inspectors shall, for the purposes of arrest have the power of the sheriffs and special officers of the Commonwealth.

The commissioner, if an attorney at law, may associate himself with the attorney for the Commonwealth; if not an attorney at law, may associate with the attorney for the Commonwealth an attorney representing his office in the prosecution of any complaint or case arising under this act, and in cases where he may deem it advisable, the commissioner may request the Attorney General of the State, or one of his assistants selected by himself, to take charge of and control the management of such complaint or case, the Commonwealth's attorney acting with the commissioner, his attorney, or the Attorney General, as the case may be; provided that nothing in this act shall be construed as taking from the attorneys for the Commonwealth, sheriffs or other officers any of the powers conferred upon them except as herein provided.

**Sec. 35. Powers of deputies and inspectors.**—The deputies and

inspectors appointed by the Commissioner of Prohibition provided for in this act shall have the power to administer oaths, take affidavits and examine records, and with a warrant, enter buildings, and without a warrant may enter freight yards, passenger depots, baggage and storage rooms of any common carrier, and may enter any train, baggage, express, Pullman, or freight car and any boat, automobile, or other conveyance, whether of like kind or not, where there is reason to believe that the law relating to ardent spirits is being violated. Such deputies and inspectors may call to their aid in securing such information and in making such search, any officer of the law whose duty it is to enforce the law prohibiting the sale of ardent spirits.

**Sec. 36. Injunctions against nuisances as defined in this act.**—The commissioner, his deputies or inspectors, the attorney for the Commonwealth, or any citizen of the county, town or city, where such a nuisance as is defined in this act exists, or is kept or maintained, may, in addition to the remedies given in and punishment imposed by this act, maintain a suit in equity in the name of the State to abate and perpetually to enjoin the same. The courts of equity shall have jurisdiction thereof, and in every case where the bill charges, on the knowledge or belief of complainant, and is sworn to by two reputable citizens, that ardent spirits are sold, bartered, given away, distributed, dispensed or stored or used in any house, building, boat house, club room, fraternity room, lodge room, hotel, boarding house, apartment house, lodging house, boat, tent, or any place contrary to the laws of this State, an injunction shall be granted as soon as the bill is presented to the court or judge in vacation, and no bond shall be required. The injunction shall enjoin and restrain the owners, tenants, their agents, employees, servants, and any person connected with said house, building or other place named in this section, and all persons whomsoever from selling, bartering, giving away, distributing, dispensing, storing, or using ardent spirits in said house, building, boat house, club room, fraternity room, boat, tent, or other place named in this section, and shall also restrain all persons from removing any ardent spirits then on said premises until the further order of the court. Upon the hearing of the cause, when it shall have been matured and set for hearing as required by law, upon deposition of witnesses, documentary and oral evidence, if the court or judge in vacation, shall be satisfied that the material allegations of the bill are true, although the premises complained of may not then be unlawfully used, it or he shall continue the injunction against such house, building or place, if it shall be a drug store for one year, and in all other cases the injunction shall be perpetual.

Any person violating any of the provisions of the injunction granted under this section shall be summarily punished for contempt of court without the empaneling of a jury, by a fine of not less than one hundred nor more than five hundred dollars and confinement in jail not less than one nor more than six months.

Whenever the court upon the hearing of any cause in equity under this section shall continue the injunction for one year or make it perpetual, it shall allow to the attorney for the complainant, or the commissioner, or the attorney for the Commonwealth, when he conducts the same without assistance, a reasonable fee, which shall be taxed and collected as other costs, provided that any fee allowed the commissioner under this section shall be paid into the treasury of the State.

**Sec. 36-a. Disposition of ardent spirits seized; disposition of stills, tubs, fermenters, etc., seized.**—Whenever by the terms of this act, any ardent spirits, containers, stills, still caps, worms, tubs, fermenters or other appliances used, or which can be used in connection with any still for the manufacture of ardent spirits, shall be seized by any officer for violation of this act and forfeited to the Commonwealth, the same shall be turned over to the commissioner, who shall in his discretion cause

the ardent spirits to be destroyed, or manufactured into alcohol and disposed of for scientific, mechanical, or medicinal purposes; or he may sell the ardent spirits so turned over to him or alcohol distilled therefrom to any officer, drug store, hospital, laboratory, industrial enterprise, physician, dental or veterinary surgeon, Lee Camp Confederate veterans, and any other eleemosynary institution of the State having the legal right to purchase the same. And said commissioner after so mutilating the stills, still caps, and worms as to render them unfit for the manufacture of ardent spirits, shall sell the same with the tubs, fermenters and containers, and, after paying the costs of manufacturing the alcohol, and cost of transportation, storage and disposal of such ardent spirits shall turn over the net proceeds to the treasurer of the State for the benefit of the literary fund.

**Sec. 36-b. Transportation of malted milk and similar preparations; commissioner to control sale of preparations containing malt or alcohol.**—The commissioner shall have the right to permit the transportation into the State, and from place to place within the State, of malted milk and other similar preparations coming under the letter but not the spirit of this act, and shall have the power to prohibit or regulate the sale of preparations and beverages, containing malt or alcohol subject, however, to the provisions herein contained with regard to the manufacture and sale of such preparations for medicinal purposes.

**Sec. 37. Drinking ardent spirits in public places.**—Any person who shall take a drink of ardent spirits or shall offer a drink to another, whether accepted or not, in any railroad station, or at any boat landing, or in any day coach, or Pullman car, or on any passenger train, or in any passenger boat, or in any street car, hack, jitney, or other public conveyance, or automobile, or in any street, or alley, highway or in any other public place, whether of like kind or not, or any person in charge of or employed in connection with any car, boat, hack, jitney, or other public conveyance or automobile, who shall procure for or assist in procuring, or who shall give any information or direction by which any person may secure ardent spirits in violation of this act, shall be guilty of a misdemeanor, and upon conviction, shall be fined not less than ten nor more than one hundred dollars.

**Sec. 37½. Unlawful to be drunk in public place; penalty; jurisdiction to try such cases.**—Any person who, being intoxicated as defined in this act, shall appear in any public place in the State of Virginia, shall be fined not less than five nor more than ten dollars, and trials under this section may be had before a justice of the peace, police justice or mayor having jurisdiction where the offense is committed.

**Sec. 38. Records to be kept by common carriers; penalty for violation.**—All railroad, steamboat or other boat companies, express and transportation companies, which shall in any manner at any time, transport ardent spirits from one place to another within this State, except as hereinafter provided, are hereby required to keep books or cards alphabetically arranged, in which shall be entered immediately upon receipt thereof the name and color of every person shipping, or to whom ardent spirits are shipped; the amount and kind received, the date of delivery, by whom and to whom delivered and within cities the street address. After this record is made and before delivery it shall be signed by the consignee. The book shall be open to the inspection of any State, county or municipal officer, or any deputy of such officer, or of any other person, during the business hours of the company. Such books or a copy of said records, attested by an officer of the company, or verified by affidavit, shall be admissible as evidence in any court, and shall be prima facie evidence of the fact therein stated in any trial or proceeding for the enforcement of the provisions of this act.

Any employee or agent of any express company, railroad company, steamboat company, or transportation company, charged with the duty



of keeping such record, who shall fail to keep such record shall be guilty of a misdemeanor.

Any railroad, express company, steamboat company, or transportation company, who shall not require one of its employees to keep such record, shall be fined not less than twenty-five nor more than one hundred dollars for every day or portion thereof during which such failure shall continue.

**Sec. 39.** No person or firm, and no corporation other than corporations authorized by the laws of this State to engage in the transportation of merchandise, as common carriers, shall bring into this State, for use in this State, from any point without this State, or transport from one point to another in this State, or from any point in this State to any point without this State, any ardent spirits, and no common carrier shall, except as hereinafter provided, bring into this State, from any point without this State, or transport from one point to another within the State, any ardent spirits except as follows: One quart of distilled liquors, or three gallons of beer, or one gallon of wine, may be brought to any person not a student at a university, college or any other school in this State, nor a minor nor a female (not the head of a family), in this State, for his own use, and not to be used contrary to the provisions of this act; provided every container in which such ardent spirits, wine or beer are carried shall, except as hereinafter provided, have a card not less than six by twelve inches, upon which shall be stated in letters not less than one inch high, the kind and quantity of ardent spirits, wine or beer that it contains. Every common carrier undertaking the transportation of ardent spirits from any point without this State to any point within this State, or from one point to another, within this State, shall keep an alphabetically arranged book, in which shall be entered before the delivery thereof, the name of every shipper and person to whom ardent spirits are shipped, the amount and kind received, and upon delivery, the date of delivery and to whom delivered. After this record is made there shall be an affidavit in duplicate by the consignee, which shall state that the consignee is not a student, minor or a female (not the head of a family), that ardent spirits received were ordered by him that he had not, within thirty days previous, received any ardent spirits of any kind whatever, from any place whatever, contrary to the provisions of this act, and that the ardent spirits then received are for his own use at his own home. The affidavit shall be made in duplicate, signed by the consignee and sworn to before a justice of the peace, notary public or a commissioner in chancery, or before an agent of the transportation company, all of which agents dealing with ardent spirits, shall, for the purposes aforesaid (without charge therefor), be authorized to administer an oath, and one original shall be sent on or before the fifth day of the month following, to the clerk of the court of the city or county having jurisdiction of criminal cases. If any employee charged with the duty of keeping the record required by this section shall fail to keep said record, or shall deliver the ardent spirits transported to any person other than the consignee, or to such consignee, before he has signed his name and made the affidavit required by this section, or shall fail to file the affidavit required by this section, or shall fail to file the affidavit as herein required, he shall be guilty of a misdemeanor.

Any person falsely representing himself to be the consignee of any ardent spirits under this section, and receiving or offering, or attempting to receive the same, and any consignee making a false affidavit, shall be guilty of a misdemeanor.

Provided that any consignee may authorize in writing, a person not of intemperate habits or addicted to the use of narcotic drugs, not a minor or a female, to receive for him such ardent spirits. Such person shall sign the receipt or record, as agent for said consignee, provided

that the said written authority shall be accompanied by the affidavit of the consignee as hereinbefore required; provided it shall be unlawful for any common carrier to deliver ardent spirits to any person on Sunday, or before eight o'clock in the morning or after five o'clock in the afternoon of any other day.

It is further provided that nothing in this act shall be construed to prohibit any person traveling from one point to another within the State, or from without the State, to any point within the State, from carrying in his baggage for the bona fide use of himself or his family, and not as a means of evading the intent and meaning of this act, and not to be used contrary to the provisions of this act, ardent spirits not in excess of one quart, which bona fide baggage it shall not be necessary to label or mark, as provided in this act. It shall be unlawful for any person to bring into the State from any point without the State, whether in his personal baggage or otherwise, within a period of thirty days, more than one quart of ardent spirits, and any justice of the peace, police justice, circuit judge or mayor of any city or town upon complaint and information given under oath that affiant has cause to believe and does believe that any person is violating this provision of this act shall issue his warrant directing such person and his baggage to be brought before him for examination in accordance with the provisions of this act.

The record required to be kept by this section, by any common carrier shall, during the business hours of such common carrier, be open to the inspection of any State, county or municipal officer, or any deputy of any such officer, or to any person.

**Sec. 39½.** The provisions of this act shall not be construed to prevent the transportation of ardent spirits by a common carrier when prescribed for a minor or a female for medicinal purposes upon a prescription by a physician in accordance with the provisions of this act.

Provided that in such cases, or in any other when the consignee is too ill to make the affidavit and sign the order required before delivery can be made under this act, no delivery shall be made except upon the written order of the attending physician, which order shall set forth that the consignee is a minor or a female, or the nature of the illness preventing the delivery to such consignee, and shall name some competent person to whom delivery shall be made, which order of the physician must be written in duplicate, must be duly sworn to, and shall be filed by the common carrier in the same manner as if the delivery had been made to the consignee in person. No common carrier shall deliver such a shipment to the person presenting such an order from a physician until such person has endorsed upon the order, in the presence of the agent of the common carrier, his signature and address.

**Sec. 40.** No person in this State shall receive or accept delivery from any railroad, steamboat, express company, or transportation company of any kind, or from any person whomsoever, any ardent spirits brought into this State from any point without the State, or ardent spirits transported from one point to another within this State, except as follows: He may receive one quart of distilled liquor "in a single container," or three gallons of beer, or one gallon of wine, not oftener than once a month, provided that every container in which such distilled liquor, wine or beer is carried, shall have on it a card not less than twelve inches long, by six inches wide, upon which shall be stated, in letters not less than one inch high, the kind and quantity of its contents, but a container in which a quart or less is carried, may have on it a card six inches long by four inches wide, upon which shall be stated in letters not less than one inch high, the kind and quantity of its contents, and shall, before receiving the distilled liquor, wine or beer, sign a record made or kept alphabetically by the company transporting the distilled liquor, wine or beer, which shall show the name of shipper, name of consignee, quantity and kind shipped, and date of shipment,

and shall make an affidavit that the said distilled liquor, wine or beer was brought into the State on his written order, and that he has not received any distilled liquor, wine or beer from any person, or from any place, in excess of the quantity allowed by this act, within thirty days preceding the date of his affidavit, and that the distilled liquor, wine or beer will not be used in violation of the provisions of this act. Any person who shall receive such distilled liquor, wine or beer without signing such a record or making such affidavit, or who shall make a false affidavit, shall, for the first offense, be guilty of a misdemeanor, and for a second or any subsequent offense, of making a false affidavit, shall be guilty of a felony.

**Sec. 40-a. Undelivered ardent spirits in hands of common carriers; disposition.**—It shall be unlawful for any person, whether the agent or employee of any transportation company or not, to use, store, sell, keep or dispose of any ardent spirits not claimed by the consignee, or about which there has been any mistake in the direction of the package or otherwise. And every package not claimed or delivered within ten days of its receipt at point of destination shall at once be turned over to the commissioner and delivered by the common carrier, without charge therefor, to the commissioner at Richmond, or otherwise disposed of at his direction.

**Sec. 41. Giving ardent spirits to minor, etc.; sending minors and females for ardent spirits; persons of intemperate habits or found intoxicated, required to disclose from whom they obtain ardent spirits; penalty for refusal; possession of ardent spirits by minors a misdemeanor; penalty.**—It shall be unlawful for any person to give ardent spirits to any person of intemperate habits or addicted to the use of any narcotic drug, or for any person, except a parent or guardian, to give any ardent spirits to a minor, except on the prescription of a physician, or to send a minor or a female to obtain ardent spirits.

Any person of intemperate habits or addicted to the use of any narcotic drug, found to be intoxicated or under the influence of ardent spirits or any narcotic drug, shall be compellable in any proceeding had under this act to disclose from whom he has received ardent spirits or drug. For a failure or refusal to make such disclosure he shall be guilty of contempt and shall be fined not less than five dollars nor more than fifty dollars and be committed to the jail for a period not exceeding thirty days.

It shall be a misdemeanor for any minor to have ardent spirits in his possession or under his control, whether belonging to himself or another, and upon conviction, he shall be fined not less than ten nor more than five hundred dollars, and, in the discretion of the court, he may be sentenced to jail or to a reformatory, for not less than one nor more than six months. And if it shall appear in any prosecution, under this section, that such minor is acting as the agent of another person, or under his influence or control or by his direction, such person shall be deemed guilty of a misdemeanor.

**Sec. 42. Ordering or receipt, etc., of ardent spirits by female.**—It shall be unlawful for any female to order, receive or have in her possession any ardent spirits, except as permitted in this act.

**Sec. 43. When bond required of persons convicted.**—In addition to the penalties imposed by this act for the violation of any of its provisions, the court may, in its discretion, after conviction is had, for the first offense, and shall after every subsequent conviction, require the defendant to execute bond, with approved security, in the penalty of not less than five hundred, nor more than five thousand dollars, conditioned that the said defendant will not violate any of the provisions of this act, for the term of one year. And if said bond shall not be given, the defendant shall be committed to jail until it is given, or until he is discharged by the court, provided, that he shall be confined for a longer

period than six months, said bond when not given during the term of the court by which conviction was had, may be given before the judge thereof in vacation or before the clerk of the court in which conviction was had.

**Sec. 44. Associate counsel in prosecutions.**—Any citizen or organization within this State may employ an attorney to assist the attorney for the Commonwealth in the prosecution of any case under this act, and such attorney shall be recognized by the attorney for the Commonwealth and the court as associate counsel in the case; and no prosecution shall be dismissed over the objection of such associate counsel or over the objection of the Commissioner of Prohibition or of the attorney representing his office, or of the Attorney General or his assistant, whenever any of said officials are associated in such prosecution, until the reasons in writing of the attorney for the Commonwealth for such dismissal, with the objection thereto by the associate counsel in writing, shall have been filed, argued and fully considered and approved by the court.

**Sec. 45. Right of appeal by Commonwealth.**—In all cases arising under this act the State shall have the right of appeal except when such appeal is forbidden by the Constitution.

**Sec. 46. Effect when part of act declared unconstitutional.**—If any section or provision of this act or any part of any section shall be declared unconstitutional by the Supreme Court of Appeals of Virginia, or the Supreme Court of the United States, the part so declared unconstitutional shall cease to be operative, but the remainder of the act and every section or part thereof not so declared unconstitutional shall continue to be the law of this State.

**Sec. 47. Duties of attorney for the Commonwealth.**—The attorney for the Commonwealth of every county and city in this State shall, as often as once a month, examine all prescriptions and affidavits and record books required to be kept by any section of this act and filed in the clerk's office, and if the said prescriptions, affidavits and records are not made and kept according to the provisions of this act, or if he has reason to believe that there has been any violation of any of the provisions of this act, he shall take such action as may be necessary to bring the offender to justice.

**Sec. 48. Prescriptions, affidavits and record books to be examined.**—The commissioner in person or by his deputies or inspectors shall, as often as possible examine all prescriptions, affidavits and record books required by this act, and report the violation of any of its provisions to the attorney for the Commonwealth of the city or county in which said violations occur, whose duty it shall be to proceed at once to investigate and prosecute the same.

**Sec. 49. Who deemed intoxicated; of intemperate habits.**—Any person who has drunk enough ardent spirits to so affect his manner, disposition, speech, muscular movement, general appearance or behavior, as to be apparent to observation, shall be deemed for the purposes of this act, to be intoxicated, and if he shall continue to use ardent spirits as a beverage during the period of one year, so as to produce the above results from time to time, he shall be deemed a person of intemperate habits within the meaning of this act.

**Sec. 50.—Employees of hotel or place of public entertainment assisting guests to obtain ardent spirits; penalty.**—Any bell boy, elevator boy, or employee of any hotel or place of public entertainment in this State who shall procure for or assist in procuring, or who shall give any information or direction to any guest or patron of such hotel or house of public or private entertainment, or other person by which said guest or other person may secure ardent spirits, shall be deemed guilty of a misdemeanor, and upon conviction be fined not less than ten nor more than fifty dollars and be confined in jail or committed to the reformatory for not less than one nor more than six months.

**Sec. 51. Proprietors of houses of public or private entertainment permitting employees to assist guests to secure ardent spirits; failure to discharge convicted employee; penalty.**—Any proprietor of any hotel or house of public or private entertainment in this State who shall knowingly permit any bell boy, elevator boy, or other employee to, or who shall himself, procure ardent spirits for, or give direction and information by which ardent spirits can be secured by any guest, patron or other person, or who when duly notified that any employee has been convicted of a violation of any of the provisions of this act, shall fail at once to discharge said employee permanently, shall be guilty of a misdemeanor, and when convicted, shall be fined not less than one hundred nor more than five hundred dollars, and for any subsequent offense shall be fined not less than one hundred nor more than five hundred dollars and be confined in jail not less than one nor more than six months.

**Sec. 52. Keeping or sale of ardent spirits in hotels, etc., prohibited.**—It shall be unlawful for any keeper of a hotel, boarding house, rooming house or apartment house, even though he may reside in said hotel, boarding house, rooming house or apartment house, to keep in said hotel, boarding house, rooming house or apartment house, or on the premises connected therewith, any ardent spirits, except for the use of himself and his family, and under a permit as required herein, and not to be sold, dispensed or given away by any shift or device whatsoever; and if the keeper of any hotel, boarding house, rooming house or apartment house shall knowingly permit ardent spirits to be sold, kept, stored, dispensed, given away, or used in any part of said hotel, boarding house, rooming house or apartment house, or on the premises thereof, except on the prescription of a physician, and except as provided in this act, he shall be deemed guilty of a misdemeanor, and may be proceeded against in equity as provided by this act.

**Sec. 53. When licenses of hotels, etc., revoked.**—If any keeper of a hotel, boarding house, pool room, billiard room, bowling alley, store or other place requiring license, whether said license was granted by the court or not, or any employee with his knowledge, consent, connivance or acquiescence shall keep, store, dispense or use contrary to the provisions of this act any ardent spirits, in addition to the penalties prescribed for the violations of this act, the license of such place shall be revoked for one year for the first offense, and for the second offense no such license shall be granted at the same place or to the person convicted for a period of two years; provided, further, that where the place is run under a lease by a person or persons other than the true owner of the building, nothing herein shall operate to prohibit the issuance of a license to a new lessee who was not in any way connected as employee or otherwise with the former business therein conducted at the time of the revocation of the license.

**Sec. 54. Prescriptions and affidavits to be in duplicate; filing; examination.**—All prescriptions and affidavits required by this act shall be made in duplicate and one original filed with the clerk of the circuit court of the county or the corporation court of the city, which has criminal jurisdiction, on or before the fifth day of every month following the filling of such prescriptions and the making of such affidavits, by the druggists, or by the common carrier handling the same, and the failure of any physician to make out said prescription in duplicate and the failure of the persons making the affidavit to do so in duplicate shall be deemed a misdemeanor. The clerk of the court with whom said prescriptions and said affidavits shall be filed shall paste them in an alphabetically arranged book, and permit their examination without fee, any clerk who shall fail or refuse to comply with the duties imposed upon him by this section shall be fined not less than five dollars and not more than twenty-five dollars.

**Sec. 55. Certain officials charged with the enforcement of provisions of this act; fees.**—It shall be the duty of all chiefs of police, police boards, police justices, special officers, sheriffs, attorneys for the Commonwealth, deputies, constables and justices of the peace of the counties and cities, and all mayors, sergeants, and their deputies, justices of the peace and police of the cities and towns of this State to enforce all of the provisions of this act, and the neglect, failure or refusal of such officers so to do shall be deemed misfeasance in office.

For official services rendered in connection with violations of this act all said officers, including police officers of cities and towns, clerks of courts having jurisdiction to try such cases, and witnesses summoned on behalf of the Commonwealth shall be entitled to and shall be paid the same fees as are now allowed by law in felony cases, said fees to be paid as are now or may hereafter be prescribed by law in felony cases other than violations of the revenue laws.

**Sec. 55-a. Certain employees of common carriers made special police for the enforcement of this act; jurisdiction.**—Captains of boats and vessels doing business in this State as common carriers, conductors of railroad trains, conductors and motormen of electric railways, police agents of railroad companies, station and depot agents of common carriers, operating in this State, shall be specially charged with the enforcement of this act and shall have the powers of special police, with jurisdiction to make arrests for violations of this act, upon the property of the common carrier by whom they are employed.

**Sec. 55-b. Commanders of oyster boats made special police for enforcement of this act; fees.**—For the purpose of enforcing the provisions of this act the Commissioner of Fisheries of the State will co-operate with the Commissioner of Prohibition in tidewater Virginia and to this end the several commanders of the oyster boats of this Commonwealth are hereby constituted special police of the State, whose jurisdiction as such special police shall extend over the land and waters of this Commonwealth. They shall enforce the provisions of this act and report to the Commissioner of Prohibition all persons arrested, searches for, and seizures made of ardent spirits.

The commanders of the said boats shall receive no extra compensation for the performance of these duties, except that in cases of conviction, there shall be assessed against the offender and added to the fines and penalties provided by this act a fee of five dollars which shall be collected, as fines are collected under the general provisions of the law, and be paid over to the commander by whom the arrest was made.

**Sec. 55-c. Obstructing officer charged with enforcing this act; penalty; common carrier to discharge employee upon conviction; penalty.**—Any person who shall hinder or obstruct any officer of this State charged with the duty of inspecting baggage for ardent spirits, or the duty of ascertaining whether any ardent spirits is being illegally transported or stored, or otherwise charged with the duty of enforcing the provisions of this act, shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined not less than one hundred nor more than one thousand dollars and be confined in jail not less than two nor more than six months.

Any transportation or public service corporation violating the provisions of this act shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined not less than five hundred nor more than five thousand dollars for each offense.

**Sec. 55-d. Forfeited bonds.**—Whenever any bond given under this act shall be forfeited, it shall be the duty of the attorney for the Commonwealth of the county or city in which the forfeiture occurs to proceed at once to collect the penalty of said bond and, when collected, inform the commissioner.

**Sec. 55-e. Clerk of court to make report to commissioner.**—It shall be the duty of the clerk of every court in this State within ten days from the adjournment of his court to report to the commissioner every case tried at the preceding term for violations of the provisions of this act. Said report shall contain a brief statement of the charge on a form to be furnished by the commissioner and the judgment of the court therein.

**Sec. 56. When identification to be required by druggist.**—If any person lawfully applying by affidavit for ardent spirits is not personally known to the druggist to whom he applies, as the person named in the affidavit, and a proper person to receive such ardent spirits, the druggist shall require him to be identified by some person known to him, who is not of intemperate habits or addicted to the use of narcotic drugs.

**Sec. 57. Search of vehicles in which ardent spirits being transported, vehicle to be seized and forfeited; proceedings; disposition of ardent spirits; arrest of occupants.**—When any officer charged with the enforcement of this law shall have reason to believe that ardent spirits are being transported in any wagon, boat, buggy, automobile or other vehicle, whether of like kind or not, contrary to law, he shall have the right and it shall be his duty to obtain a warrant to search such wagon, boat, buggy, automobile or other vehicle, and to seize any and all ardent spirits found therein which are being transported contrary to law. Whenever any ardent spirits which are being illegally transported, or are being transported for an illegal use, shall be seized by an officer of the State of Virginia, he shall also take possession of the vehicle and team, or automobile, boat or any other conveyance, other than a conveyance owned and used by a railroad, steamboat or express company, in which such liquor shall be found, and turn the same over to the sheriff of the county, or sergeant of the city in which such seizure shall be made, and such vehicle and team, automobile, boat or other conveyance shall be forfeited to the Commonwealth; and shall report the seizure to the attorney for the Commonwealth of the county or city in which such seizure shall be made, and to the commissioner in writing, and the attorney for the Commonwealth shall file any information in the name of the Commonwealth against such vehicle and team, automobile, boat or other conveyance by name or general designation. The information shall allege the seizure, and set forth in general terms the cause and grounds of forfeiture. It shall also pray that the property be condemned and sold and the proceeds be disposed of according to law, and that all persons concerned in interest be cited to appear and show cause why the said property should not be condemned and sold to enforce the forfeiture, which information shall be sworn to by the attorney for the Commonwealth. Upon the filing of the information the clerk of the court shall forthwith issue a notice reciting briefly the filing of the information, the object thereof, the seizure of the property and citing all persons concerned in interest to appear on a specified day of the next term of the court, after the publication of said notice, and show cause why the prayer of the information for condemnation and sale should not be granted, a copy of which said notice shall be posted at the front door of the courthouse by the sheriff of the county or sergeant of the city and published by him in some newspaper published in the county or city where such seizure is made, at least five days before the return day of such notice, or if there be no newspaper published in the county or city, then in some newspaper having general circulation therein, which said publication shall be sufficient service of notice on all parties concerned in interest.

Provided that any person claiming an interest therein may give a forthcoming bond, in amount, double the value of the property so seized, conditioned that the vehicle and team, automobile, boat or other

conveyance will be forthcoming in compliance with any order of the court having jurisdiction and to pay all costs and fees incident to such seizure.

Any person interested may appear and be made a party defendant and make defense to the information, which must be done by answer under oath, and the proceedings shall conform as nearly as practicable to chapter ninety-eight of the Code of Virginia of nineteen hundred and four.

But, provided, further, that any equity or interest of any person who is in charge of such vehicle and team, automobile, boat or other conveyance, or who is an occupant of the same at the time such seizure is made, shall be forfeited by making such person or persons a party defendant, and the possession of such ardent spirits in such vehicle, automobile, boat or other conveyance, shall be prima facie evidence that the person in charge knew such ardent spirits were in such vehicle, automobile, boat or other conveyance, nor shall it be a ground of defense that such person or persons by whom said property was used in violation of law has not been convicted of such violation. The said information shall be independent of any proceeding against such person or any other for violation of law.

For every information filed under this section there shall be allowed to the attorney for the Commonwealth a fee of ten dollars and to the officer making the seizure and arrest a fee of ten dollars, which shall be taxed as cost and collected in the manner provided by law.

In every case the ardent spirits shall be turned over to the commissioner as herein provided.

The officer making the seizure shall also arrest all persons in charge of or occupying such team or vehicle and report all arrests made to the attorney for the Commonwealth of the county or city in which such arrests shall be made, and to the commissioner in writing, and the attorney for the Commonwealth shall at once proceed against the person or persons arrested under the provisions of this act, who, upon conviction, shall be deemed guilty of a misdemeanor, and shall be fined not less than fifty nor more than five hundred dollars, and confined in jail not less than one nor more than six months.

Provided that the forfeiture provided for in this section shall not apply to the transportation in personal baggage of the quantity of ardent spirits permitted by this act.

**Sec. 57½. Search warrants.**—All warrants issued under this act for the search of any automobile, boat, conveyance or vehicle, whether of like kind or not, or for the search of any trunk, grip or other article of baggage, whether of like kind or not, for ardent spirits, may be executed in any part of the Commonwealth where the same are overtaken, and shall be made returnable before any justice of the peace or police justice within whose jurisdiction they were transported or attempted to be transported contrary to law.

**Sec. 58. Act deemed exercise of police powers.**—This entire act shall be deemed an exercise of the police power of the State for the protection of the State, for the protection of the public health, peace and morals, and the prevention of the sale and use of ardent spirits, and all of its provisions shall be liberally construed to affect these objects.

**Sec. 59. Prosecution of persons holding internal revenue tax receipts.**—The commissioner may, in his discretion, procure from the collector of internal revenue a list of all persons holding United States internal revenue tax receipts for the sale of ardent spirits then in force, and furnish to the attorney for the Commonwealth, of every county and city of the State, the names of the persons in his county or city holding such receipts, and may publish a list of the names as procured by him, in a newspaper published in the city or county of their residence, and if there is no newspaper published in the county, then in some newspaper having general circulation in said county.



Every attorney for the Commonwealth, upon receiving the list of names in the preceding section, shall proceed against all such persons, except druggists, superintendents of hospitals and laboratories and other persons as provided herein, for the violation of the provisions of this act.

**Sec. 60. Certain allegations unnecessary in indictment; what proof sufficient.**—In an indictment for the violation of any provision of this act, as to a sale or gift of ardent spirits, it shall not be necessary to allege a sale or gift of ardent spirits to a particular person, and it shall be sufficient for the conviction of the accused to prove a sale or gift contrary to law, within one year prior to the finding of such indictment.

If more than one sale shall be proved within the year preceding the indictment the Commonwealth's attorney shall not be required to say upon which sale conviction will be asked, but he may elect if he thinks proper to do so, and proceed by indictment against the accused for the other sales.

**Sec. 60-b. Burden upon accused to prove exemption.**—When, in any case prosecuted under this act, the accused claims the benefit of any exception in or to any section of this act, the burden shall be upon him to prove that he comes within the exception.

**Sec. 61. Use of ardent spirits in the home; home defined.**—Nothing in this act shall prevent one, in his own home, from having and there giving to another ardent spirits, when the quantity of such ardent spirits is not enough to produce intoxication and when the quantity of ardent spirits in the possession of the person giving it shall not exceed the quantity allowed by this act, to be kept in his home, and such gift is in no wise a shift or device to evade the provisions of this act; but the word "home" as used herein shall be the permanent residence of the person and his family, not including the curtilage or outbuildings, and shall not be construed to include a rooming house, a club, fraternity house, lodge room or rooms, or place of common resort, or room of a guest in a hotel or boarding house or rooming house or apartment house. Nothing in this section or act shall be construed to mean that a person may not have a home in town or city, and another in the country.

**Sec. 62. Permits to be issued by commissioner; permit as evidence; common carrier to transport only on permit; fee to be paid for permit.**—The commissioner, whenever in his discretion it shall be deemed necessary to do so, or when he shall be thereto required by any section of this act, may give permits in triplicate for the purchase, use or transportation of ardent spirits, and may give permits for the transportation of ardent spirits to physicians, dentists, veterinary surgeons, superintendents of hospitals and laboratories, authorized by this act to purchase and use ardent spirits for medicinal purposes. The commissioner shall specify in each permit the kind and quantity of ardent spirits to be transported under it, and the purpose for which it is to be used. It shall be lawful for any common carrier or transportation company to transport any ardent spirits which has upon the container a permit of the commissioner. But before the ardent spirits shall be delivered to the consignee he shall make affidavit that he is the person named in the permit and that he will use ardent spirits for the purposes named therein. The commissioner shall keep in his office a copy of every original permit, a duly certified copy of which shall be evidence of what it contains, in any prosecution for violation of this act.

The affidavits of the consignee shall be kept filed and be subject to inspection as other affidavits under this act.

It shall be unlawful for any common carrier or transportation company to transport ardent spirits for any physician, dentist, veterinary surgeon, superintendent of a hospital or superintendent of a laboratory without a permit of the commissioner pasted on the outside of the container.

For every permit issued by the commissioner shall be paid to him a fee of fifty cents, except that retail druggists shall not be required to pay for permits for having alcohol transported under the provisions of this act for medicinal, pharmaceutical and mechanical purposes.

**Sec. 63. Change of venue; venire from another county.**—Whenever it shall appear to any court before whom a case is to be tried for the violation of the provisions of this act, that the local conditions, family connections of the accused or public feeling hostile to the provisions of this act, or that for any other reason the case cannot be fairly or impartially tried at the place or by a jury of the city or county, the court may, in its discretion, upon motion of the attorney for the Commonwealth, the complainant or his attorney, or of the commissioner or his attorney, when he is in the case, or the attorney for the accused, change the venue to some other county or city, where it shall be tried; or the court may, in its discretion, order a jury to be summoned from another county or city, and no person who is a relative or indebted to the accused shall act as juror in any such case, that in the case of a change of venue as herein provided the witnesses of the defendant shall be paid as if they were summoned for the Commonwealth.

**Sec. 64-a. Soft drinks defined.**—The word "soft drinks" as used in this act shall be construed to embrace and include any and all beverages, patented, domestic or otherwise, of every description and kind, which may be offered for sale, in this State, not embraced in the words "ardent spirits" as defined in this act.

**Sec. 64-b. License for sale of soft drinks.**—It shall be unlawful for any person, firm or corporation to dispense soft drinks without obtaining a license to do so from the circuit court of the county, or corporation or hustings court of the city in which county or city the privileges are to be exercised. No such license shall be granted unless it shall appear that notice of the application has been posted for ten days on the front door of the applicant's place of business and where the soft drinks are to be sold. Any citizen may appear personally or by counsel in opposition to the granting of said license, and the court may in its discretion refuse to grant such license if convinced that the person applying is not a suitable person to exercise the said privilege. The clerk of the court shall receive for all services rendered by him in connection with the issuance of such a license a fee not to exceed twenty-five cents. All licenses issued under this section shall be granted subject to revocation by the circuit court of the county or the corporation or hustings court of the city where such person does business; and shall also be subject to suspension for cause during the vacation of the court by the judge of such court having jurisdiction, but shall be good until suspended or revoked.

Provided that it shall not be necessary to obtain such license to sell soft drinks at any place for benevolent or charitable purposes; provided, further, that it shall be unlawful for any dispenser of soft drinks to use any ardent spirits as a flavor or mixture.

Any person violating any of the provisions of this section of this act shall be deemed guilty of a misdemeanor and shall be fined not less than twenty-five nor more than one hundred dollars for the first offense, and shall be fined not less than fifty nor more than five hundred dollars for the second offense, and for every subsequent offense shall be fined not less than one hundred nor more than five hundred dollars, and confined in jail not less than one nor more than six months.

**Sec. 64-c. Tax on non-resident manufacturers of soft drinks maintaining distributing or storage warehouses.**—Every non-resident manufacturer of soft drinks maintaining in this State distributing or storage warehouses for the sale of soft drinks by wholesale shall pay for such privilege the sum of five hundred dollars to the Auditor of Public Accounts.

**Sec. 65.** When possession of distilled liquor, one gallon of wine or three gallons of beer, or other malt liquor prima facie evidence of purpose to sell.—The possession by any person of any ardent spirits, at any place other than his home, except as provided in this act, and the possession in his home of more than one gallon of distilled liquors, wine and malt liquor at any one time, shall, in any proceeding or prosecution under this act, be prima facie evidence that such person possesses such ardent spirits for the purpose of sale, provided that it shall be lawful for any person to carry from the depot of a common carrier to his own home any ardent spirits which he has received from such common carrier in accordance with the provisions of this act, or to carry from the depot any ardent spirits which he has received from a common carrier upon the written authority of the consignee or physician as provided for in this act, said ardent spirits to be delivered at the home of said consignee; or to carry any ardent spirits which have been delivered to him by a registered pharmacist upon the prescription of a physician as provided in this act.

**Sec. 66.** What persons may administer oaths.—Whenever an affidavit is required to be administered under the provisions of this act, the person who is to receive and file such affidavit shall have authority to administer the oath, and the same shall be as binding as if administered by any officer now authorized by law to administer oaths.

**Sec. 67.** Stamps to be affixed to affidavits and prescriptions.—Every prescription and affidavit required by this act shall have affixed thereto and duly cancelled by the initials in ink of the person affixing the same a five cent stamp, to be furnished to druggists, transportation companies and other persons handling such prescriptions and affidavits, who shall keep such stamps for that purpose in stock. Said stamps shall be prepared by the commissioner and sold by him to the parties required by law to handle the same. The persons for whom the prescriptions are given and the persons making the affidavit shall pay for the stamps affixed thereto. All money received by the commissioner from the sale of stamps or otherwise under this act shall be paid into the treasury of the State, and shall there be accounted for as a separate fund.

Provided that all stamps purchased under this section and not used may be redeemed before September first, nineteen hundred and eighteen, by the holders thereof upon proper evidence that they were bona fide purchased from the commissioner; and the Auditor of Public Accounts shall issue his warrant on the treasurer, upon the certificate of the Commissioner of Prohibition, to pay out of the treasury of the State amounts necessary for the redemption of said stamps at the purchase price of five cents each.

**Sec. 68.** When persons convicted required to work on public roads.—Whenever a person is convicted under this act for an offense punishable by confinement in jail, he may, for the first offense, be required to work out the term of his confinement on the public roads, and for the second offense he shall be sentenced by the court to work out his term of confinement on the public roads, unless the court shall be satisfied that his physical condition be such, upon the testimony of two reputable physicians after careful personal examination, as to make such work permanently injurious to his health, and in every such case the judge shall, after consultation with the State Commissioner of Highways, by letter or otherwise, name in his order the camp to which the person convicted is to be sent.

**Sec. 69.** Encumbering estate to evade act.—Any person who shall transfer, alienate or encumber in any manner his estate, real or personal, with intent to evade any provisions of this act, and all persons aiding and abetting in such evasions, shall be deemed guilty of a misdemeanor for the first offense, and of a felony for every subsequent offense.

**Sec. 70. Unlawful to grind or transport malt.**—It shall be unlawful for any person to grind or transport malt in this State or any substitute for the same by whatever name it may be called to be used in the manufacture of ardent spirits, and the burden of proof shall be upon any person grinding or transporting malt to show that such malt is not to be used in violation of this act.

**Sec. 71. Agents of authorities may purchase and transport ardent spirits contrary to the provisions of this act.**—Nothing in this act shall be construed as prohibiting any person from purchasing or transporting ardent spirits contrary to the provisions of this act, when acting as the agent of the authorities charged with the enforcement of prohibition laws in the detection and conviction of violators of said laws, nor to prevent the commissioner from ordering the transportation of ardent spirits in or out of the State, or from one point to another within the State, when deemed necessary to carry into effect the purposes of this act, but in every such case a permit signed by the commissioner shall be pasted upon the container.

**Sec. 72. Certain local laws not repealed.**—None of the provisions of this act shall be construed as repealing, annulling or in any way abrogating or superseding the act of the General Assembly, approved March twenty-fifth, nineteen hundred and two, as amended, relating to the sale of ardent spirits in the counties of Tazewell, Giles, Buchanan and Dickenson; or any other prohibitory act for any county or town, or any provision of any charter of any city or town in so far as said act or acts or charter provision restricts, prohibits or limits the sale, manufacture or delivery of ardent spirits beyond the provisions of this act, but this act shall be construed as supplemental to said act or acts and charter provisions and in aid thereof, and such special act or acts and prohibitive charter provisions, beyond the provisions of this act, are hereby expressly continued unrepealed, and the same shall remain with like force and effect as if this act had not been passed. Nor shall any provision of this act be construed as repealing any ordinance of any town or city in so far as the same restricts and limits beyond the provisions of this act the transportation, delivery, receipt, possession, sale, offering for sale, advertising for sale, or in any way dispensing, giving away or receiving orders or transmitting orders for ardent spirits as herein defined.

**Sec. 73. Incriminating testimony no excuse for not testifying.**—No person shall be excused from testifying for the Commonwealth as to any offense committed by another under this act by reason of his testimony tending to incriminate himself, but the testimony given by such person on behalf of the Commonwealth shall in no case be used against him, nor shall he be prosecuted as to the offense as to which he testified.

**Sec. 74. Right of action against person causing intoxication.**—Every wife, child, parent, guardian, or employer or other person who shall be injured in person or property or means of support by any intoxicated person in consequence of his intoxication, habitual or otherwise, such wife, child, parent or guardian, or employer, shall have a right of action, in his or her own name, against any person who shall, by selling, bartering, or giving away intoxicating liquors, have caused the intoxicating of such person for all damages actually sustained, as well as for exemplary damages; and a married woman shall have the right to bring suit, prosecute and control the same, and the amount recovered the same as if unmarried; and all damages recovered by a minor under this act shall be paid either to such minor or his or her parent, guardian or next friend, as the court shall direct; and all suits for damages under this chapter shall be by civil action in any of the courts of this State having jurisdiction thereof.

**Sec. 75. Appropriation.**—For the purpose of carrying this act into

effect there is hereby appropriated out of any money in the treasury of Virginia, not otherwise appropriated, for the year ending February twenty-eighth, nineteen hundred and nineteen, the sum of fifty thousand dollars and any unexpended balance for the year previous, and for the year ending February twenty-eighth, nineteen hundred and twenty, any unexpended balance on hand March first, nineteen hundred and nineteen, of the appropriation of fifty thousand dollars for the year ending February twenty-eighth, nineteen hundred and nineteen, and the further sum of fifty thousand dollars.

**Sec. 76. All conflicting acts repealed.**—All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

(This act in force on and after June 21, 1918.)

### GAME LAW.

AN ACT to create a State Department of Game and Inland Fisheries, and providing for the issuing of licenses to provide revenue for the support of such department, and imposing penalties for its violation. Approved March 11, 1916.

1. Be it enacted by the General Assembly of Virginia, That a State Department of Game and Inland Fisheries is hereby created and established, which shall be in charge of and presided over by the Commissioner of Fisheries, who shall ex-officio be known as the Commissioner of Game and Inland Fisheries of the State of Virginia, hereinafter called the commissioner.

2. **Salary of State commissioner.**—The commissioner shall in addition to his present salary, for discharging the duties imposed upon him by this act receive a salary of six hundred dollars per annum, payable monthly, out of the game protection fund, in the same manner as other State officers are paid, and the said commissioner shall be allowed mileage, at the rate of five cents per mile for all travel in the discharge of his duties, but no other reimbursements shall be allowed him for his expenses in traveling over the State.

3. **Office of State commissioner.**—The commissioner shall be provided with a suitable office in the State capitol, and, upon the approval of the Governor, may employ a clerk or clerks when necessary.

4. **Bond and oath of State commissioner.**—Before entering upon the discharge of his official duties, the commissioner shall give bond in the sum of five thousand dollars, payable to the State of Virginia, with sureties to be approved by the Secretary of the Commonwealth, conditioned that he will well and truly account for and apply all moneys which may come into his hands in his official capacity, and that he will faithfully perform the duties enjoined upon him by law; and he shall also take and subscribe the oath or affirmation required by the Constitution of the State, and be commissioned by the Secretary of the Commonwealth.

5. **Seal of office.**—The commissioner shall keep a seal of office, which shall be used to authenticate all papers and documents issued and executed by him as such officer.

6. **Itemized statement of receipts and disbursements filed by commissioner monthly.**—At the end of each calendar month said commissioner shall file with the Governor an itemized statement, under oath, of all sums of money received or expended by him in the discharge of his official duty, including clerical services, salaries, and expenses while traveling, as hereinafter provided, postage, stationery, and other necessary incidental expenses.

7. **Accounts; approval and payment of.**—Upon the approval of such accounts by the Governor, the Auditor shall draw his warrant for

such amount, which shall be paid monthly, out of the game protection fund.

**8. Accounts audited.**—The office and accounts of the commissioner shall be audited under the direction of the Governor, in the same manner as the offices and accounts of other State officers are audited.

**9. Annual report of commissioner to Governor.**—In the month of September, in the year nineteen hundred and seventeen, and every year thereafter, and at such other times as the Governor may direct, the commissioner shall make a report to the Governor, showing the official business transacted by him. Such report shall show the number of hunters' licenses issued, together with all fees collected. It shall show what moneys have been received by his department from fees and other sources, and how disposed of. It shall show the number of wardens employed, and shall give all necessary information concerning the affairs of the department of game. Such report shall be published in pamphlet form.

**10. Commissioner; duties of.**—The commissioner shall enforce all laws now enacted or that may be enacted for the protection, propagation, and preservation of wild animals and birds in this State, and all laws relating to fish in waters above tidewater, and assist in enforcing all dog laws and forestry laws and shall prosecute all persons who violate such law; and he shall, at any and all times, seize any and all birds, animals, and fish that have been caught or killed at a time, in a manner, or for a purpose, or are in the possession of any person, or which have been shipped, contrary to the game laws of this State. He shall have authority to propagate game and the fish found in inland streams, purchase specimens, engage the necessary employees, erect the necessary buildings and inclosures, and lease or purchase the necessary lands for that purpose, and the commissioner shall have the power and authority to, and may adopt such means and make such expenditures out of the game and fish fund, as may be necessary for the purpose of restocking any depleted species or introduction of any new species, of game animals, birds or fish and to close the season for hunting or fishing for such species where deemed necessary, in any county or any stream above tidewater for a period of two to five years, provided that due notice thereof be posted at the courthouse and at least three other public places in said county or along said streams, by and with the consent of the Governor, and he shall have authority to employ lecturers, print and distribute educational matter pertaining to wild life, and to hold exhibits throughout the State, and especially for the benefit of the school children and agriculturists, and all expenses of such enterprises shall be defrayed out of the game protection fund as provided for the other expenses of the department of game. He shall foster the conservation of all wild life in the State in every reasonable way.

**11. Blanks and other printed matter provided.**—The blanks and other printed matter necessary to carry out the provisions of the game laws upon the approval of the Governor, shall be printed under the direction of the commissioner, and shall be paid for in like manner and upon the same terms as other public printing. This expense shall be chargeable to the first money covered into the game protection fund.

**12. Publication of game laws.**—The commissioner shall publish in pamphlet form, for general distribution, the laws relating to game, fish, and birds.

**13. Commissioner and his deputies may serve process.**—The commissioner and wardens may serve original and mesne process as sheriffs and constables, in all matters arising from violations of the game, fish, forestry and dog laws of this State.

**14. (As amended by act approved March 16, 1918.)** Commissioner shall appoint county, city and district game wardens.—The com-

missioner shall appoint, from a list of not less than ten nor more than twenty, to be furnished by the boards of supervisors of the counties and the councils of cities, such regular and special game wardens in each county and city of this State as he may deem necessary to enforce the laws, which appointment shall be based upon a practical knowledge of the animal, bird and fish life and game laws of this State, and such person so appointed shall be known as game wardens, and shall hold office during the pleasure of the commissioner appointing them, and until their successors are duly appointed; provided however, that there shall not be less than one regular warden in each county. The commissioner may also appoint a special game warden for each magisterial district in every county, except the district in which the regular warden lives, who shall receive two dollars and fifty cents per day for the time actually employed in the enforcement of the game laws, which shall be for a period of five days during each of the months of October, November, December, and January, and who shall give such additional time to such work as may be required of him by the county game warden. All expenses for the services of such district special wardens shall be paid out of the first funds collected from the sale of hunters' licenses.

(This section as amended in force on and after June 21, 1918.)

15. (As amended by act approved March 16, 1918.) **Duties and powers of game wardens.**—The wardens shall assist the State Game Commissioner in the discharge of his official duties; the special wardens shall be under the control of such regular wardens as the commissioner shall direct, and said wardens shall have the power and authority in the enforcement of this law, as is provided in this chapter for the State Game Commissioner, and shall have jurisdiction throughout the entire State in all matters relative to the enforcement of this law, and the commissioner and each warden shall have, and they are hereby invested with the power and authority necessary upon displaying badge of authority or credentials of office, to arrest any person found in the act of violating any of the provisions of the forest, game and inland fisheries laws, heretofore, now or hereafter enacted, and to seize and to search any such person so arrested, together with any box, can, package, barrel, or other container, hunting-bag, coat, suit, grip satchel or fish basket carried by or in the possession of such person so arrested, and to enter and search any refrigerator, building, vehicle, car, coach, depot, office, restaurant, cafe, hotel, or other place of whatsoever nature in which the person making such arrest, as aforesaid, has reasonable ground to believe that the person arrested has concealed or placed any fish or game which shall furnish evidence of the violation of game and inland fish laws of this State, and such arrests, seizure or search may be made without a warrant, except that a dwelling may not be searched without a warrant, and any animal, bird or fish, or part thereof, which has been killed, taken or captured or had in or proven to have been in possession of any person in violation of the game and fish laws of this State, shall be deemed prima facie evidence that the person in whose possession the same is found is guilty of having taken, captured or killed such bird, fish or animal, and the same shall be seized by said warden; upon demand of any warden, or other officer, any person found hunting shall exhibit his license, and failure to do so shall be prima facie evidence that he is hunting without license. The powers and duties of the special game wardens in the magisterial districts of the several counties shall be subject to the supervision of the county wardens, similar to those of the regular wardens.

(This section as amended in force on and after June 21, 1918.)

16. **Game wardens and deputies subject to supervision and removal by commissioner.**—Said regular and special wardens shall be

subject to the supervision and direction of the commissioner, and subject to removal by him in his discretion.

**17. Bond of wardens; conditions of.**—Before entering upon the discharge of his official duties, each game warden shall give bond before the clerk of the circuit court of his county or of the corporation court of his city, in the penalty of one thousand dollars, payable to the State of Virginia, with sufficient surety, to be approved by the said clerk, conditioned that he will well and truly account for and legally apply all money which may come into his hands in his official capacity, and to pay all judgments rendered against said game wardens for malicious prosecution or for unlawful search, arrest or imprisonment, and that he will faithfully perform all the duties enjoined upon him by law.

**18. Ex-officio game wardens.**—All sheriffs, deputy sheriffs, marshals, constables, policemen, members of the commission of fisheries, oyster police captains, and oyster police inspectors, or other peace officers of this State shall be ex-officio game wardens.

**19. Compensation of special wardens under special instructions.**—Special game wardens shall receive no stated salary but when acting under special instructions shall receive not more than three dollars per day for their services, and necessary expenses while traveling in the discharge of their duties.

**20. Compensation of regular game wardens.**—The regular game wardens shall be employed for such time and receive such salary as the game commissioner shall fix upon, not to exceed fifty dollars per month in counties and cities containing less than twenty thousand inhabitants and not exceeding sixty dollars per month in counties and cities containing more than twenty thousand inhabitants.

**21. Forest fires provided against.**—The game wardens shall, while in and about the woods, caution all persons of the danger from fires and extinguish all fires left burning by anyone, if within their power, and shall give notice to any and all persons interested, when possible, of fires raging beyond their control, to the end that the same may be extinguished.

**22. License; contents of.**—All licenses shall be dated July first of the year in which issued, and shall authorize the person named therein to hunt during the succeeding twelve months, and then only within the regulations and restrictions provided by law.

All hunting licenses shall be numbered consecutively at the time they are printed; they shall be printed on linen in such form as the commissioner may prescribe, and resident and non-resident blanks shall be furnished by the commissioner to the clerks having authority to issue said licenses.

**23. County license; how obtained.**—Any person who has been a bona fide resident of this State for six months next preceding the date of application, may procure a county hunter's license for himself, by making oral or written application to the clerk of the circuit court of any county, or to the clerk of the corporation court of any city in the State, stating the county in which he desires a license to hunt, his age, place of residence, postoffice address, color, color of his hair and eyes, and height, and by paying the said clerk the sum of one dollar; such county license shall entitle the holder thereof to hunt in the county designated therein.

**24. (As amended by act approved March 16, 1918.) State license; how obtained.**—Any person who has been a bona fide resident of this State for six months next preceding the date of application may procure a State hunter's license for himself by making application, as provided by the preceding section, and by paying to the said clerk the sum of three dollars, which shall entitle him to a State hunter's license, and shall authorize him to hunt in any county in this State; provided, that fox hunters, who hunt with hounds shall not be required to ob-



tain a license. Non-residents who own land in this State and their sons shall be allowed to hunt without a license on their own land and immediately adjoining land.

(This section as amended in force on and after June 21, 1918.)

**25. Non-resident licenses; how obtained.**—Any non-resident of this State who is a citizen of the United States may procure a license for hunting in this State by making application as provided in the preceding sections, and by paying the said clerk the sum of not less than ten dollars; provided that any non-resident owning real estate, in this State, or tenant thereon, shall be permitted to hunt upon his own lands without obtaining any license.

**26. Alien's license; how obtained.**—Any non-resident person not a citizen of the United States shall pay the sum of twenty dollars for a State license; and provided, that any person not a citizen of the United States who owns real estate in this State, and who has actually resided in this State for a period of at least five years, shall, for the purposes of this act, be considered a citizen of this State, and shall pay the tax required of citizens of this State.

**27. Who may issue hunting licenses.**—The clerk of the circuit court of any county, and the clerk of the corporation court of any city, shall have authority to issue the hunter's licenses provided for in this chapter. The said clerks shall issue licenses under the teste of their office to all persons complying with the provisions of this chapter, and shall sign the same. They shall keep a correct and complete record of all licenses issued in a book to be furnished by the commissioner, which record shall remain in the clerk's office, and be open to the inspection of the public at all reasonable times.

**28.** (As amended by act approved March 16, 1918.) Clerks shall retain ten cents for a county license and twenty cents for a State license from the money received for each license issued by them, and shall pay the balance to the State Treasurer on the first day of each month, which amount shall be covered into the game protection fund, and said clerks shall report to the commissioner on the first day of each month the number of licenses issued and the licenses and the amount of money remitted to the State Treasurer.

(This section as amended in force on and after June 21, 1918.)

**29. Owners and landlords may hunt on their own lands without license.**—All owners and landlords and members of their families and tenants and renters, residing thereon, with the consent of the land owners, may hunt upon their own or adjoining lands without license.

**30. Licenses delivered to and returned by the clerks of the circuit and corporation courts.**—The commissioner shall deliver to the clerk of the circuit court of each county and of the corporation court of each city in the State, ten days before the first of July in each year, as many licenses as may be required, and shall charge said clerk with the number issued to him. Every hunter shall carry his license with him at all times when hunting, where a license is required, and shall exhibit it to any officer or any land owner requesting him to do so.

On the fifteenth day of June in each year, and within ten days thereafter, each clerk shall return to the commissioner all unused licenses and stubs of licenses issued.

**31. Game protection fund created and disposed of.**—All moneys sent to the State Treasurer in payment of hunting licenses under the game laws of this State shall be set aside by the State Treasurer, and shall constitute a fund to be known as the "game protection fund," to be used for the payment of the salaries, fees, and other expenses of the commissioner and wardens herein provided; for study, propagation, preservation and restocking of game animals, birds and fish, whether the same be now found in this State or other new species introduced into this State, which shall be done by and with the consent of the

Governor, and for the destruction of wild birds or animals that prey upon protected game animals or birds, and for such other purposes as may be provided for by this act, upon proper warrant from the commissioner, countersigned by the State Auditor. The expenses incurred for any purpose, or in consequence of this chapter, shall be limited to the amount of money in the game protection fund, and in no event shall the State pay any such salaries or expenses, or be liable in any manner therefor, except to the extent of such game protection fund, and the commissioner shall not issue any voucher, nor shall the State Auditor approve any voucher if issued by said commissioner, for any service or expenses of any kind, unless the money to pay such voucher shall, at the time, be on hand in the State treasury to the credit of the game protection fund.

**32. Hunting without license prohibited.**—Any person who hunts outside of the limits of his own or the adjoining property, except as provided in section 29 of this act, without first obtaining a license permitting him to do so, or any non-resident of the State or alien as hereinbefore provided who hunts in this State, except on his own land, without a license as hereinbefore provided, or who lends or transfers his hunting license to another, shall be guilty of a misdemeanor, and upon conviction, shall be punished by a fine of not less than five nor more than twenty-five dollars, but any resident of the State may hunt upon his own or the adjoining lands in season without obtaining a license, and it shall be unlawful for any person to use or attempt to use the license of another for hunting in this State, or for any person to hunt upon the lands of any gun club, hunting or fishing club, association or preserve, of whatever description, public or private, as a member thereof or resident land owner, without having procured in the proper manner a license, nor shall their memberships therein be construed to entitle them to hunting or fishing privileges as a resident land owner or bona fide tenant or lessee.

**33. Hunting on lands of another prohibited.**—If the owner of any premises shall post notices thereon, in conspicuous places, stating that hunting thereon without written permission is prohibited, then any person, who hunts on such lands, during that current year without first having obtained from the owner or agent thereof permission in writing to do so, shall be guilty of a misdemeanor, and on conviction, shall be fined not less than five nor more than twenty-five dollars; provided, that if the owner or agent of such lands shall at the trial request the remittance of the penalty, the trial judge shall so order. Provided that this section shall not apply to coon, opossum, beaver, skunk, fox or deer hunters.

**34. False statement as to procuring license.**—Any person who shall make to any officer authorized to issue a hunting license, a false statement, or change or alter his license in any manner, shall be punished by a fine of not less than five nor more than twenty-five dollars.

**35. Corporation; service of warrant of arrest upon.**—In case of violation of the game laws of Virginia by a corporation, the warrant of arrest may be read to the president, secretary, or manager in this State, or to any general or local agent in any county where the action or indictment is pending, and, upon the return of such warrant so served, the corporation shall be deemed in court, and subject to the jurisdiction thereof, and any fine imposed may be collected by execution against the property of said corporation, but this section shall not be considered to exempt an agent or employee from prosecution.

**36. Officer failing to perform duty.**—Any official, officer, or warden who shall fail to perform any act, duty, or obligation enjoined upon him by the provisions of the game laws of this State shall be guilty of a misdemeanor, and, on conviction, shall be punished by a fine of not less than ten nor more than one hundred dollars.

**37. Report of prosecutions to State commissioner.**—Every court or clerk of any court before whom any prosecution under this chapter is commenced or shall go on appeal, and within twenty days after trial or dismissal thereof, shall report in writing the result thereof, and the amount of fine collected, if any, to the commissioner, for the failure of any court or clerk to comply with any provisions of this section, he shall forfeit to the Commonwealth the sum of five dollars for each failure, such sum to go to the credit of the game fund.

**38. Cost of prosecution; how taxed.**—When an arrest or a prosecution for a violation of the game and fish laws by the commissioner, or by any warden or other officer is had or instigated, and the defendant is convicted, there shall be taxed as costs in favor of the person making the arrest or instigating the prosecution, a fee of two dollars and fifty cents. No such fee shall be allowed in cases of acquittal. And in addition any special warden or other officer or other person shall receive one-half or fifty per centum of the actual cash fines collected from the defendant, upon a conviction, to be paid by the officer making the collection at the time of payment, in each prosecution instigated by said warden, officer or other person, and in addition thereto such warden or other officer shall be paid the same fees as other officers are paid for serving warrants, making arrests, and serving subpoenas and summonses, said fees to be included in the costs taxed against the defendants and shall be paid out of the game fund in the event of failure to convict or if they cannot be collected from the defendant.

**39. State Treasurer's report as to fund.**—The State Treasurer shall report on the first day of each month to the commissioner the exact amount of money to the credit of the game protection fund.

**40. Judges' special charges as to game laws.**—The circuit judges and the judges of concurrent jurisdiction shall give the grand juries when empanelled the provisions of the game laws strictly in charge and shall urge strict inquiry into infractions thereof. Justices of the peace and circuit courts shall have concurrent jurisdiction for the trial of offenses against the game laws of the State.

**41. Certain laws repealed.**—All laws or parts of laws, general, special, or local, in conflict with the provisions of this chapter, as to the game or inland fish laws, are repealed.

**42. All laws and parts of laws, general, special, or local, in conflict with the provisions of the Federal migratory bird laws are repealed:** Provided, however, that nothing herein contained shall be construed to repeal the laws creating the Eastern Shore of Virginia Game Protective Association, nor prevent the said association from appointing and having control of the game wardens in and for the counties of Accomac and Northampton counties as now provided by law; provided, further, that nothing herein shall be construed to repeal or conflict with "an act to regulate the shooting and to prevent the destruction of wild water fowl in the waters of Back Bay and its tributaries; and the lands adjacent thereto, in the county of Princess Anne, provided that no special or additional tax in addition to the State and county tax provided by this act shall be required of citizens of this State, for the privilege of hunting in the county of Princess Anne, approved March twenty-eighth, nineteen hundred and fourteen," nor with existing laws with reference to the appointment and compensation of game wardens in the said county of Princess Anne; and provided, further, that all monies collected by the clerks of the said counties for hunter's licenses shall be paid by the said clerks to the treasurer of the said association, to be by it used in the enforcement of the game and dog laws in force in the said counties.

**DOG LAW.**

AN ACT to prevent damage and injuries by dogs, and to provide compensation to owners of stock so injured; to provide for license on dogs, and to provide for penalties for violation thereof. Approved March 20, 1918.

1. Be it enacted by the General Assembly of Virginia, That it shall be the duty of every person owning or having under his control or on his premises, any dog over six months of age to list the same forthwith with the commissioner of revenue of the county, city or town wherein he resides, for taxation, and to pay on or before the first day of February of each year a license tax on such dog as hereinafter provided, or in event such dog shall become six months of age or come into the possession of any person at any time after the first of February, such license shall be paid forthwith. All dog licenses shall run from the first day of February to the thirty-first day of the following January.

2. Every dog above six months of age shall be liable to a license tax as follows, viz., on all male dogs and spayed females, one dollar; on all unspayed females, three dollars; said tax to be in lieu of all other taxes at present imposed by State and local county laws, which license tax shall be paid to the treasurer of the county, city or town wherein the owner of the dog or such person as may have him under control may reside, or any person may pay a kennel tax of ten dollars, which shall entitle him to keep therein not more than twelve dogs belonging to himself, or in training for others or fifteen dollars which shall entitle him to keep therein as many dogs, belonging to himself, or in training for others as he may desire; the treasurer of the counties and cities shall not receive more for handling the funds arising from the taxes imposed by this act than they receive for handling other county funds nor shall the commissioners of the revenue receive more than fifteen cents for listing each dog, but neither the treasurer nor the commissioners of the revenue shall receive compensation for their services, in issuing license and tags herein provided for, such kennel dogs to be at all times kept confined, unless accompanied by the owner or his agent, or in case of fox and deer hounds when in chase or returning home from chase. Upon payment of such tax the person paying same shall be entitled to receive a receipt card therefor, and a metal license tag with the year for which the license is paid, the county or city or town issuing same, and the serial number of the license stamped thereon, which tag shall be a different shape for each year, and to be of a design adopted by the Commissioner of Game and Inland Fisheries, and used over the entire State during the same year. When the tag is issued the treasurer shall record the name of the owner of the dog, with the number of the license tag. Tags to be furnished by the board of supervisors and paid for out of the funds derived from dog licenses and to be attached to a substantial collar to be furnished by the owner of the dog and worn at all times. If any such tag should be lost, the owner of the dog shall pay to the treasurer twenty-five cents for a new tag. It shall be the duty of the county, city or town game wardens, on the first day of July, or as soon thereafter as practicable, to obtain from the treasurer of said county, city or town a list of all the dogs in his county, city or the towns in his county on which the license has not been paid, and the warden shall immediately apply to a justice of the peace for a warrant against the party or parties whose names have been furnished by the treasurer, and if such party or parties be convicted, he or they shall pay a fine and costs, as herein provided, and unless such fine and costs, as well as such tax, be forthwith paid, such dog shall be killed by the game warden or the officer serving said warrant.

3. It shall be unlawful for any person to permit any dog to run at large during the night time unless such dog be muzzled, or in the immediate use and control of his owner or custodian, or to permit any dog to run at large at any time without a license tag as hereinabove provided.

4. It shall be the duty of any game warden, regular, special or ex-officio, or the privilege of any person who may find, or know of a dog roaming at large unmuzzled in the night time at any time of the year (without a license tag, as above described) to immediately notify the owner thereof, if known to him, and if such dog be again found or be known to the warden to be running at large, contrary to the provisions of this act, or if upon the first occasion of finding such dog so at large, the owner be not known to the warden, or if any dog be found killing, injuring, or chasing sheep, or injuring or killing any domestic animals or fowls, it shall be the duty of the warden to kill such dog in any manner he may see fit, for which he shall be paid two dollars and a half out of the funds arising from dog licenses, and any person finding a dog killing sheep shall have the right to kill said dog, or if any warden or other person shall not find a dog killing sheep, but have reason to believe that such dog is killing sheep, he shall apply to a magistrate of the county wherein such dog may be, who shall issue a warrant requiring the owner, if known, to appear before such magistrate at a time and place therein named, at which time evidence shall be heard, and if it shall appear that such dog is a sheep killer, the dog shall immediately be ordered to be killed, which the warden shall do. If any dog be found running at large on which license has not been paid, and has no known ownership it shall be the duty of the game warden, to kill such dog on sight. Any warden failing or refusing to perform the duties as herein defined, shall be deemed guilty of a misdemeanor, and upon conviction thereof, be fined not less than five, nor more than twenty dollars. Any person or officer killing a dog under this act shall bury or burn the same.

5. Any person who shall have any stock or fowls killed or injured by any dog, shall be entitled to receive compensation therefor in the manner now provided by law, and in addition thereto he shall recover from the owner of such dog or the person having such dog under his control at the time the damage is done in an appropriate action at law, the difference between the assessed value and the full value of such stock or fowls.

6. All moneys arising from dog license taxes shall be kept in a separate fund by the treasurer and used for the payment of damages and fees unless herein otherwise provided. In the event the same are not sufficient for the payment of all such fees and damages, they shall be paid in the order the claims are presented, and any persons whose claims are not paid in any one year by reason of lack of money to the credit of the dog license fund, shall be paid out of the first money coming into that fund after his claim is reached. Any funds remaining in the hands of the treasurer, as shown by his report, to be made to the supervisors or city or town councils at the beginning of each year, unused for such purpose at the end of any year, shall be used by any county, city or town for either the public schools or the public roads as the boards of supervisors may direct, provided the board of supervisors of Fauquier county may pay for hawk scalps out of said fund and may be used in the cities or towns for such purposes as the city or town council or other governing body may direct.

7. Any person failing to list with the commissioner of the revenue and to pay a license tax on any dog which he may own, have under his control or on his premises, or who shall otherwise violate the provisions of this act, shall be guilty of a misdemeanor, and on conviction

tion shall be fined not less than five dollars, nor more than one hundred dollars for each offense.

8. The Department of Game and Inland Fisheries is especially charged with the enforcement of this law. All acts and parts of acts local or general in conflict with this act are hereby repealed, the special dog law of Fauquier county and all laws amendatory thereof are hereby repealed.

9. This act shall not be construed to prevent dogs from running at large day or night or from having the collars and tags removed, while they are actually being hunted and are accompanied by the hunter. (This act in force on and after June 21, 1918.)

### ABSTRACTS FROM THE CODE OF VIRGINIA.

#### RELATING TO THE ASSESSMENT OF LANDS, STANDING TIMBER TREES, LOTS AND BUILDINGS.

##### When and how assessors appointed to assess lands and lots.

Sec. 437. (As amended by act approved February 28, 1910.) It shall be the duty of the circuit courts of the counties and of cities of the second class having no corporation court, and of the corporation or hustings courts of the cities, or the judges of said courts in vacation, on or before the first day of January in the year nineteen hundred and five, and every fifth year thereafter, to appoint proper persons to assess the value of all lands and lots, together with the improvements thereon, within their respective jurisdiction: provided, that there shall be but one assessor for each corporation, except the city of Richmond, where there shall be three; and except further, that all cities having a population of fifteen thousand may have two assessors, and for each county there shall be as many assessors as there are commissioners of the revenue. Every person appointed an assessor shall be a resident of the county or corporation and district for which he is appointed. In those counties in which two or more assessors are to be appointed, the court, or the judge thereof in vacation, shall appoint one for each district in which there is a commissioner of the revenue, and if at any time the court, or the judge in vacation, shall be satisfied that any assessor appointed under this act will not, or that from any cause he cannot, perform the duties devolved on him within the time prescribed, the court, or the judge in vacation, may wholly supersede him and appoint another in his place, or may appoint one or more assistants to aid him in his duties, as shall be deemed most expedient; but before any person thus appointed shall enter upon the duties of his office he shall take the oath prescribed by the Constitution and execute the bond prescribed by section four hundred and thirty-eight. But this section shall not apply to the assessment of railway or canal corporations, or of coal or other mineral lands, the assessment of which is otherwise provided by law.

Any action taken under the provisions of this act by a judge in vacation shall be certified by the judge to the clerk of the court, who shall enter the certificate of the judge in the book of his office in which Commonwealth's orders are entered.

##### Bond and oath of assessor.

Sec. 438. (As amended by act approved March 17, 1906.) Each assessor before entering upon the duties of his office shall, before the circuit or corporation court of his county or corporation, or judge thereof in vacation, execute a bond, with surety, in the penalty of five

thousand dollars, with condition for the faithful discharge of the duties of his office according to law; and if said qualification be in vacation the certificate thereof and the oath shall be returned to the clerk of the circuit or corporation court, who shall record such certificate and the fact of taking the oath in the minutes of the next term.

**Register of Land Office to forward list of grants to clerks, to be delivered to assessors along with the land book and list of conveyances; compensation to clerks.**

Sec. 439. (As amended by act approved March 17, 1906.) The Register of the Land Office shall, before the fifteenth day of January of the year in which an assessment is to be made, forward to the clerk of each circuit and corporation court a list of all grants of lands within his county and corporation issued during the year next preceding such assessment; and it shall be the duty of the clerk, without unnecessary delay, to deliver to the assessor of such county or corporation the said lists of grants, with a copy of the land book for his county or corporation last returned, and a list of the conveyances recorded since the said book was made out. In any county or corporation in which there shall be more assessors than one, the clerk shall furnish to each of them a copy of the lists of grants and of the land book, and also a list of conveyances as aforesaid for the district for which he is appointed. For the services aforesaid the clerk shall receive such compensation as the circuit court of his county or corporation court of his city may think proper to allow, which shall be embraced in and paid out of the first county or corporation levy made after the services shall have been rendered. And any clerk who shall fail to perform any duty hereby enjoined upon him shall be fined not exceeding one hundred dollars.

**Auditor to prepare forms and instructions to assessors.**

Sec. 440. (As amended by act approved March 17, 1906.) It shall be the duty of the Auditor of Public Accounts, before the first day of January, nineteen hundred and five, and every fifth year thereafter, to prepare proper forms of returns, so arranged as to show the lands and lots assessable by them in the district of each commissioner of the revenue separately, with blank to be filled up by the assessors and cause the same, with the proper instructions, to be printed, and forward a sufficient number of copies for the use of the assessors to the clerks of the circuit and corporation courts.

**Duties of assessors.**

Sec. 441. (As amended by act approved March 11, 1910.) The assessors shall, immediately after their appointment, proceed to examine all lands and lots assessable by them, with the improvement thereon, within their respective counties, districts and corporations, and shall, upon examination, ascertain and assess the fair market value thereof, and at the same time shall note whether the owner is white or colored. When the surface of the land is owned by one person and the standing timber trees thereon are owned by another, the assessors shall determine the relative value of each, and assess the several owners with the value of their respective interests. When the surface and standing timber trees are owned by the same person, the assessors shall ascertain the value of the land, inclusive of the standing timber trees, and assess the same at such ascertained value.

**To meet for consultation.**

Sec. 442. (As amended by act approved March 17, 1906.) In any county or city in which there is more than one assessor, such assessors, prior to the completion of their labors, shall assemble at least once in each district, for the purpose of consultation, with a view of equalizing, as far as practicable, the assessment of lands in their respective counties, districts, and corporations.

**To make copies of assessment; disposition of copies.**

Sec. 443. (As amended by act approved February 17, 1916.) As soon as the assessors shall have completed the assessment in their respective counties, districts and corporations, they shall make three copies thereof, in the form in which the land books are now made out, and shall certify on oath that no lots or lands, assessable by them are omitted, and that there are no errors on its face; and one copy shall be preserved and filed in the clerk's office of the circuit court of the county or the corporation court of the city wherein the lots or land is located, another copy transmitted to the Auditor of Public Accounts, another copy shall be delivered to commissioner of the revenue of the county, district or corporation, on or before the first day of June of the year in which the assessment is made, but for good cause shown the judges of the circuit or corporation courts, respectively, may extend the time of making the returns of such assessments to such time as he may deem expedient not beyond the first day of October next succeeding, and the judges of corporation or hustings courts of cities having a population of over forty-six thousand by the last United States census may, in their discretion, extend the time for making the returns of such assessments to the first day of December next succeeding; provided that the copies of the assessments for the year nineteen hundred and fifteen need not be filed as aforesaid before March fifteenth, nineteen hundred and sixteen. Any assessor who shall fail to comply with any requirement of this section shall forfeit all right to compensation for his services.

**Extract from act approved March 16, 1916, creating State Tax Board and Local Boards of Review.**

7. Duties of local board of review of assessments.—Each local board of review of assessments shall have power, and it shall be its duty:

(1) In the year of a quinquennial assessment of real estate and in the year immediately following such assessment, such board of review shall devote especial attention to grievances and complaints with regard to the assessment of real estate and direct such corrections on the land books with reference thereto as may be determined; in all other years it shall make no changes in real estate assessments, save and except of lands, lots or improvements not previously assessed.

Sec. 444. (As amended by act approved March 15, 1915.) How and when erroneous assessment of lands corrected and how and when assessments of lands increased on application of owner thereof. Any person feeling himself aggrieved by the assessment of his lands or lots, may, upon giving five days' notice to the assessor and to the attorney for the Commonwealth, apply to the circuit court of the county or to the corporation or hustings courts of the city, or to the circuit court of the city which has no other court of record, wherein such lands or lots may be situated, at any time prior to the first day of February of the second year after such assessment and not thereafter, to have the assessment of his lands and lots corrected, which said notice shall



be in writing and shall have appended thereto an affidavit of the owner or his duly authorized agent that, in the opinion of the affiant, the assessment of his lands or lots is above the fair market value thereof. The attorney for the Commonwealth shall defend the application and, if the court shall be satisfied that the assessment is too high, it shall reduce the same to what, in its opinion, is the fair market value of such lands or lots; but, if it shall be of the opinion that the assessment is too low, it shall increase such assessment in like manner and such applicant shall have precedence over all other causes pending in the said court; but no costs shall be taxed against the applicant or against the Commonwealth.

Any owner of lands or lots, unless the same shall have been leased under an instrument requiring the lessee to pay the taxes thereon, may at any time, either in term time or in vacation, apply to the circuit court of the county or to the corporation or hustings courts of the city, or to the circuit court of the city which has no other court of record, wherein such lands or lots may be situated, to have the assessment thereof increased. Such application shall be made by petition in writing, setting forth the lands or lots, the assessment whereof it is desired to have increased, the then existing assessment thereof, the proposed increased assessment and the date at which it is proposed that the said increased assessment shall go into effect, which date shall not be later than the date on which the said petition is presented. And thereupon the court may order the said assessment to be increased in the manner and from the date set out in the said petition. And the commissioner of the revenue, in extending the taxes upon lands and lots, the assessment whereof has been increased under this section, shall extend the taxes upon the increased assessment only from and after the date set out in the order of the court.

The remedy herein granted shall be, in addition to the right of any taxpayer to apply to the local board of review of assessments for the correction of any assessment of his lands or lots, as provided by law, and may be exercised by any taxpayer, irrespective of whether he has or has not theretofore made application to the local board of review of assessments for the correction of such assessment.

The local boards of review of assessments may, on behalf of the Commonwealth, apply to the circuit court of the county or to the corporation or hustings court of the city or to the circuit court of the city which has no other court of record, for which it was appointed, for the correction of any erroneous assessment of lands or lots, as to either over or under valuation or assessments, in the same manner as is provided by this section for the correction of any such assessment on the application of any person who is aggrieved thereby. In all such cases, the attorney for the Commonwealth shall represent the said local boards of review of assessments.

Sec. 445. (As amended by act approved March 15, 1915.) Clerks to certify to Auditor and assessors or commissioners of the revenue all changes made by courts and local boards in assessments. It shall be the duty of the clerk of each circuit or corporation court to certify to the Auditor of Public Accounts all changes made by said circuit or corporation court or by the local board of review, of his county or corporation, in order that the books of assessment on file in the office of the Auditor may be made to conform to the changes directed by the court or by the local board of review; and it shall be the duty of the clerks aforesaid to certify in like manner to the proper assessor or to the proper commissioner of the revenue the changes made by the court or by said local board of review, that he may correct the books on file with the clerk so as to conform to the said orders.

Sec. 446. (As amended by act approved March 15, 1915.) Compensation of assessors.—Each assessor shall receive not less than the

sum of four dollars for each day he shall be necessarily employed in the execution of the duties of his office. The accounts shall be made out and verified by affidavit before the clerk of the circuit or corporation court in which it shall be stated that the time for which such per diem is claimed was necessarily employed, and the same shall be approved by the board of supervisors of the counties or councils or other governing bodies of the city and said court or the judge thereof in vacation shall inspect such affidavit and hear any other evidence and certify the correctness of such affidavit. When said accounts shall be made out, verified and approved two dollars per day of the same shall be paid out of any money in the treasury of Virginia not otherwise appropriated; and the other half of the same shall be paid out of the treasuries of the cities and counties for which the said assessors and assistant assessors were appointed, provided, however, that the councils of the several cities shall have the right to further increase the per diem salary to the assessors and assistant assessors of the said several cities to be paid out of the funds of said city.

Sec. 447. (As amended by act approved March 17, 1906.) Taxes to be extended on basis of assessment.—Taxes on lands for each year shall be extended on the basis of the last assessment made prior to such year under the provision of section four hundred and thirty-seven of this chapter: provided, however, that until the year nineteen hundred and six, taxes on lands other than mineral lands, and lands of railway or canal corporations, shall be extended on the basis of assessments made in the year nineteen hundred; and provided, further, that taxes on mineral lands and mineral interests shall be extended on the basis of assessment provided for in section four hundred and thirty-seven of this chapter.

**Taxation of ground rents. Chap. 668, p. 827, Acts 1901-2.**

1. Be it enacted by the General Assembly of Virginia, That all ground rents and rent charges shall be listed and assessed for the purpose of taxation in like manner as lands and lots according to the enactments and provisions of chapter twenty-third of the Code and the amendments thereto, providing for the assessment of lands and lots and their re-assessment, and all other provisions and enactments relating thereto.

The value of such ground rent or other like charge shall be estimated and charged at a sum equal to a principal sum, the interest of which, at the legal rate of interest (six per centum) will produce a sum equal to such annual rent or charge, and if payable in any other thing except money, the value of the rent or charge to be ascertained by the assessor; and if the name of the person entitled to receive such rent or charge cannot be ascertained by the assessor, it shall be assessed against the tenant in possession of the real estate upon which it is charged.

**Owner of real estate to cause it to be assessed; when forfeited if he does not.**

Sec. 634. Owner of real estate to cause it to be entered on land books.—Any person owning or claiming real estate in this State, shall, if the same be not already there, cause it to be entered on the land books of the county or city in which such real estate is situated. Where the land lies partly in one county and partly in another, or in more counties than one, the owner or claimant in making such entry in the land book shall be governed by the provisions of sections four hundred and seventy-six, and four hundred and seventy-seven.

Sec. 635. If not entered after notice, to be forfeited to State.—If such owner or claimant shall neglect to enter his real estate, as provided in the preceding section, for a period of five years after notice in

writing by a commissioner authorized to assess the same, such real estate shall be absolutely forfeited to the Commonwealth and be liable to entry and survey as waste and unappropriated lands under chapter one hundred and four.

**Real estate not to be assessed by assessors.**

Sec. 19. The tracts, pieces or parcels of land acquired by the United States under the provisions of this chapter, or otherwise acquired for the purposes of the United States government, shall be exempt from all State, county and municipal taxation, so long as the United States shall be and remain the owners thereof, and the United States shall be exempt from any and all tax on deeds by which they acquire lands for public purposes.

Sec. 457. What real estate exempt from taxation.—The following real estate, and no other, shall be exempt from taxation, State and local:

(a) Real estate directly or indirectly owned by the State, however held, and real estate lawfully owned and held by counties, cities, towns or school districts used wholly and exclusively for county, city, town or public school purposes.

(b) Buildings with land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private family burying-grounds not exceeding one acre in area, reserved as such by will or deed, or shown by other sufficient evidence to be reserved as such and so exclusively used, and public burying-grounds and lots therein exclusively used for burial purpose and not conducted for profit, whether owned or managed by local authorities or by private corporations.

(d) Buildings with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively; and also the buildings thereon used as residences by the officers or instructors of such educational institutions; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this sub-section shall not apply to any industrial school, individual or corporate, not the property of the State, which does work for compensation or manufactures and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(e) Real estate belonging to, actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(f) Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge pur-

poses or meeting-rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and,

(g) Real estate belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

No inheritance tax shall be charged, directly or indirectly, against any legacy or devise made according to law for the benefit of any institution or other body or any natural or corporate person whose property is exempt from taxation as mentioned in this chapter. \* \* \*

Whenever any building or land, or part thereof, mentioned in this section and not belonging to the State, shall be leased or shall be a source of revenue or profit, all of such buildings and lands shall be liable to taxation as other land and buildings in the same county, city or town; and nothing herein contained shall be construed as authorizing or requiring any county, city or town to tax for county, city or town purposes, in violation of the rights of the lessees, thereof existing under any lawful contract heretofore made, any real estate owned by such county, city or town, and heretofore leased by it.

Mineral and mineral lands to be assessed annually by the commissioner of the revenue (see sec. 437-a of the Code of Virginia), therefore not assessable by the assessor of lands.

**Prescribing general provisions in relation to commissioners of the revenue, and the assessment of taxes on persons, property, income; the procurement of licenses, etc.**

Sec. 448. (As amended by act approved March 16, 1918.) Number of the commissioners of revenue; when and how districts changed; voters in a city not to vote for commissioners of a county.—There shall be four commissioners of the revenue for each of the counties of Bedford, Franklin, and Pittsylvania; three for each of the counties of Carroll, Grayson, Halifax, Hanover, Louisa, Patrick, Tazewell, Campbell and Smyth; two for each of the counties of Accomac, Albemarle, Amherst, Bath, Botetourt, Brunswick, Buchanan, Buckingham, Charlotte, Chesterfield, Culpeper, Cumberland, Dickenson, Dinwiddie, Floyd, Frederick, Fluvanna, Henry, Henrico, Lunenburg, Madison, Mecklenburg, Montgomery, Nansemond, Nelson, Norfolk, Nottoway, Orange, Prince William, Russell, Roanoke, Scott, Southampton, Sussex, Stafford, Washington and Wythe; one for each magisterial district in the counties of Augusta, Fauquier, Lee, Loudoun, Rockbridge, Rockingham, Shenandoah, Alleghany, Spotsylvania, Caroline and Wise; one for every other county now existing, or which may hereafter be created, and one for each city; but the voters residing within any city shall not vote for the commissioner of the revenue for the county within the limits of which such city lies.

In those counties in which there may be more than one commissioner, each shall be for a certain district or districts, the bounds of which shall be as laid off and established when this Code takes effect; but the circuit court of any of said counties may, prior to May first in any year, make any change in said districts, which to it shall seem proper.

(This section as amended in force on and after June 21, 1918).

Sec. 449. Jurisdiction of commissioners.—The jurisdiction, powers and duties of commissioners shall not extend beyond the bounds of their respective counties, districts or cities, except to grant a license to exercise a privilege which is not local, and which may be exercised in or out of such districts or cities, according to existing laws.

Sec. 450. (As amended by act approved March 16, 1916.) It shall be the duty of the Auditor of Public Accounts to prepare and forward to

the commissioners of the revenue the requisite number of printed forms of land and personal property books or other tax books required by law; also, to forward to the local boards of review the blank forms of interrogatories upon which the taxpayers are required to make returns for the assessment of capitations, tangible personal property, intangible personal property, money and incomes, et cetera. Upon the blank forms of interrogatories there shall be the oath prescribed by law or by the Auditor of Public Accounts and every taxpayer must sign and make oath or affirmation to the interrogatories, the oath or affirmation to be administered by the commissioner of the revenue or his duly qualified deputy. It shall be the duty of the commissioner and deputy to carry a copy of the Holy Bible or New Testament upon which the taxpayer shall be sworn and any taxpayer who objects to making oath shall be allowed to make affirmation and the commissioner of the revenue or his deputy shall sign a certificate upon the interrogatories stating the oath or affirmation required by this section was made by the taxpayer.

The interrogatories shall be delivered to the commissioner or commissioners of the revenue by the local board of review with directions to call in person upon each taxpayer in his district, to view and list at its fair market value the property to be assessed, and to procure full and complete answers to the interrogatories sworn to as required by this section. In making the return required by the interrogatories the taxpayer shall list, at fair market value, all property, money and income, opposite appropriate items, writing the word "none" opposite those items of property, money or income which he does not own.

It shall be the duty of each commissioner of the revenue on or before the first day of June of each year to return to the local board of review the interrogatories.

All interrogatories found by the local board of review to be defective, incomplete and not to contain what they have reason to believe to be the true returns of the taxpayer or the true value of the property, and all interrogatories not signed and sworn or affirmed to, shall be returned with its instructions. The commissioner of the revenue shall call upon the taxpayers to supply the defective omissions in accordance with the instructions of the said local board of review and also to sign and swear or affirm said returns; and if it appear to the local board of review that a commissioner of the revenue has been guilty of serious misconduct, neglect or dereliction of duty or there is evidence of his incapacity it shall be the duty of the local board of review to immediately report such commissioner of revenue to the court and it shall thereupon be the duty of the court to summon such officer to show cause why he should not be removed in accordance with section eight hundred and twenty-one of the Code of Virginia. The local board of review shall at once notify the State tax board of this action.

It shall be the duty of the local board of review, having present the commissioner or commissioners of the revenue and the examiner of records for the county or city for which the board is appointed, during the month of June to review the interrogatories and to ascertain and report to the commissioner or commissioners of the revenue for assessment and taxation the capitations and the values of tangible and intangible personal property, money and incomes liable to taxation, under the laws of this State of those taxpayers whose interrogatories neither the board nor the examiner deems necessary to further specifically examine and investigate and at the same time to deliver to the commissioner or commissioners of the revenue the interrogatories of such taxpayers; and the commissioner or commissioners of the revenue shall enter and extend upon the tax books provided by the Auditor of Public Accounts the names of the person, firms, companies, and corporations chargeable with capitations and with taxes and levies on tangible and intangible personal property, money and incomes on the valuations as ascertained and shall assess the

taxes and levies thereon prescribed by law as if such capitations and such tangible and intangible personal property, money and incomes had been listed by the taxpayers.

The local board of review shall make such investigation and examination of the interrogatories of taxpayers retained by it respecting tangible personal property as it deems necessary to ascertain the full, complete and uniform fair market valuation of such property.

The local board of review and the examiner of records at its direction or at the direction of the State tax board, or upon his own account shall make such investigation and examination of the interrogatories of taxpayers retained by the board respecting intangible personal property, money and incomes as is deemed necessary to ascertain the full, complete and uniform fair market valuation of such property, money and incomes.

The examiner of records shall promptly report to the local board of review and that board shall review his report and shall, not later than the first day of August of each year, report to the commissioner or commissioners of the revenue for assessment and taxation the values of intangible personal property, money and incomes liable to taxation under the laws of this State of those taxpayers whose interrogatories were retained for specific investigation and examination and at the same time deliver to the commissioner or commissioners of the revenue the interrogatories of such taxpayers. The report of the local board of review shall show separately the increases in values ascertained by the examiner of records and approved by the board, also the increases made by the board on its own instance, and the commissioner or commissioners of the revenue shall enter and extend upon the tax books provided by the Auditor of Public Accounts the names of the persons, firms, companies and corporations chargeable with taxes and levies on intangible personal property, money and incomes on the values as ascertained and shall assess the taxes and levies thereon prescribed by law as if such intangible personal property, money and incomes had been listed by the taxpayers. Copy of the report of the local board of review shall be forwarded to the Auditor of Public Accounts.

After receiving the interrogatories and the report of the local board of review it shall then be the duty of the commissioner or commissioners of the revenue to immediately make out the personal property books and other tax books required by law which books shall be submitted to the local board of review for the review and certification required by law, the review being confined to such examination as will determine if the commissioner has carried out the instructions of the local board of review, and the local board of review shall act without delay upon this review and certification, and return the books to the commissioner or commissioners of the revenue whose duty it shall be on or before the fifteenth of September of each year to retain one of the copies of the books and dispose of the three other copies as required by law.

The commissioner or commissioners of the revenue in a county shall file the interrogatories with the clerk of the circuit court of the county; in a city with the clerk of the corporation or hustings court of the city, but if the city have no such court then the interrogatories shall be filed with the clerk of the circuit court, which interrogatories shall be carefully preserved on a permanent file by the clerk, and it shall be a misdemeanor to abstract, mutilate or destroy such interrogatories.

It shall be the duty of the examiner of records to attend any and all meetings of the local board of review upon notice of the chairman of the board and to aid the board in every way possible by making the examinations and investigations either upon his own instance or upon the request of the local board of review to bring about full, complete and uniform assessments at fair market value.

After the tax books have been completed and delivered as required by law any taxpayer may apply to the local board of review for the correction of his, her or its assessment and the State tax board or the Auditor of Public Accounts represented by the attorney for the Commonwealth or other attorney selected for the purpose may apply on behalf of the Commonwealth to the local board of review to increase the assessment of any taxpayer, and any county, town or city through its appointed attorney may apply to the local board of review to increase the assessment of any taxpayer. The local board of review shall hear and determine any and all such petitions and may increase or decrease or affirm the assessment of which complaint is made and copies of such orders shall be furnished the taxpayer, the county or city treasurer, the Auditor of Public Accounts, and the attorney for the county, city or town. The State tax board or the Auditor of Public Accounts may, on behalf of the Commonwealth; or the taxpayer, or the attorney for the county, city or town may appeal from the decision of the local board of review to the circuit court of the county, or the corporation or hustings court of the city, or to the circuit court of a city having no corporation or hustings court, and may from the decision of the court, appeal to the Supreme Court of Appeals of Virginia, if under the laws of this State, an appeal lies to that court.

The Auditor of Public Accounts shall, by letter, or printed circular or otherwise, give such instructions to the commissioners of the revenue in respect to their duties as to him shall seem judicious. If any commissioner refuse to obey the Auditor's instructions he shall forfeit not less than thirty nor more than fifty dollars. The expense of such books and circulars shall be paid out of the treasury.

Sec. 451. (As amended by act approved March 18, 1915.) Auditor to report misconduct or incapacity of commissioner.—The Auditor and the local boards of review shall communicate any instances of the misconduct or neglect of any commissioner or examiner of records, or any evidence of his incapacity, furnished by anything in his office or otherwise, in a letter to the clerk of the court of the county or corporation wherein such commissioner was elected, which letter the clerk shall lay before the court at the first term after it is received.

Sec. 452. Commissioner entitled to books and papers of predecessor.—The commissioner shall apply for the official books and papers which his predecessor had to the person in possession thereof, who shall deliver the same on such application and take the proper receipt. Such person failing or refusing to deliver such books and papers, when application shall be made for them as aforesaid, shall forfeit one hundred dollars.

Sec. 453. When they cannot be obtained. Auditor may authorize substitutes to be procured.—The Auditor, upon being informed that any such official books or papers cannot be obtained, may authorize the commissioner to procure substitutes therefor. Any clerk furnishing the same shall be paid therefor such fees out of the treasury as he might by law charge an individual for similar services.

Sec. 454. Duties, compensation and liabilities of commissioners for cities.—The duties, compensation and liabilities of commissioners of the revenue for cities shall be the same as are defined and prescribed by this chapter for commissioners of the revenue for counties, so far as the same may be applicable to said cities and not inconsistent with the Constitution of this State and the laws thereof.

Sec. 455. When commissioners to commence assessments.—The commissioner for each district in the several counties, and the commissioner for each city, shall commence annually, on the first day of February, or at such time as the Auditor shall designate, and proceed without delay to ascertain all the real estate in his county, district, or city, as the case may be, and the person to whom the same is chargeable with taxes on that day.

Sec. 456. (As amended by act approved March 18, 1915.) What real estate to be taxed; lien for taxes and levies enforceable in equity; value of lands fixed by assessors not to be changed, except, etc.—All real estate, except such as is exempted by the following section, shall be subject to such annual taxation as may be prescribed by law, and there shall be a lien on such real estate for the payment of the taxes and levies imposed thereon, hereafter assessed, prior to any other lien or encumbrance thereon; which lien, in addition to existing remedies, for the collection of taxes and levies, shall be enforceable by suit in equity; and there shall be a further lien upon the rent of said real estate, whether the same be in money or in kind, for taxes of the current year. The value of lands and lots, as ascertained in pursuance of the provisions of chapter twenty-three, and the ascertained value of the new grants which may hereafter be entered and assessed, shall not be changed, except to allow the addition of the value of improvements, or a total or partial deduction of the value of such improvements, except so far as the same are directed to be corrected by the local board of review during the year of a quinquennial assessment of real estate and in the year immediately following such assessment.

Sec. 457. What real estate exempt from taxation.—The following real estate, and no other, shall be exempt from taxation, State and local:

(a) Real estate directly or indirectly owned by the State, however held, and real estate lawfully owned and held by counties, cities, towns or school districts used wholly and exclusively for county, city, town, or public school purposes.

(b) Buildings with land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private family burying-grounds not exceeding one acre in area, reserved as such by will or deed, or shown by other sufficient evidence to be reserved as such and so exclusively used, and public burying-grounds and lots therein exclusively used for burial purposes and not conducted for profit, whether owned or managed by local authorities or by private corporations.

(d) Buildings with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations, together with such additional adjacent land owned by said churches, libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively; and also the buildings thereon used as residences by the officers or instructors of such educational institutions; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this sub-section shall not apply to any industrial school, individual or corporate, not the property of the State, which does work for compensation or manufactures and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(e) Real estate belonging to, actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals and nunneries, which are not conducted for profit, but purely and completely as charities.



(f) Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting-rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(g) Real estate belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

No inheritance tax shall be charged, directly or indirectly, against any legacy or devise made according to law for the benefit of any institution or other body or any natural or corporate person whose property is exempt from taxation as mentioned in this chapter.

Nothing contained in this chapter shall be construed to exempt from taxation the property of any person, firm, association, or corporation who shall, expressly or impliedly, directly or indirectly, contract or promise to pay any sum of money or other benefit on account of death, sickness, or accident to any of its members or any other persons; and whenever any building or land, or part thereof, mentioned in this section and not belonging to the State, shall be leased or shall be a source of revenue or profit, all of such buildings and lands shall be liable to taxation as other land and buildings in the same county, city or town; and nothing herein contained shall be construed as authorizing or requiring any county, city, or town to tax for county, city, or town purposes, in violation of the rights of the lessees thereof existing under any lawful contract heretofore made, any real estate owned by such county, city, or town, and heretofore leased by it.

#### Real estate owned by United States not taxable.

Chap. 12.—AN ACT to amend and re-enact section 19 of the Code of Virginia, 1887, in regard to exempting land of the United States from taxation, and to exempt the United States from tax deeds. Approved February 9, 1910.

1. Be it enacted by the General Assembly of Virginia, That section nineteen of the Code of Virginia be amended and re-enacted so as to read as follows:

Sec. 19. The tracts, pieces or parcels of land acquired by the United States under the provisions of this chapter, or otherwise acquired for the purposes of the United States government, shall be exempt from all State, county and municipal taxation, so long as the United States shall be and remain the owners thereof, and the United States shall be exempt from any and all tax on deeds by which they acquire lands for public purposes.

2. In view of the fact that there is a conflict existing between the Commonwealth of Virginia and the United States government as to the right of the State to collect a tax on deeds, and the United States is constantly acquiring lands for public purposes, and an emergency is thereby created, it is further enacted that this act shall take effect from its passage.

#### Public wharves, docks and terminals of a city—when exempt from taxation.

AN ACT to exempt from taxation, State and local, public wharves, docks and terminals of any city, where such public wharves, docks and terminals are located in any county, city or town. Approved March 21, 1916.

1. Be it enacted by the General Assembly of Virginia, That the public wharves, docks and terminals of any city, located in any county,

city or town shall be held by said city exempt from State and local taxation.

This act shall apply to the taxes for the year nineteen hundred and sixteen and subsequent years.

2. As this act affects the public revenues, an emergency is declared to exist and this act shall go into effect from its passage.

Sec. 458. (As amended by act approved March 18, 1915.) Commissioner to show land books to owner or agent, and swear him as to correctness of entry of his land; to verify entries and make proper corrections.—Each commissioner before making out his land book shall carry with him the last land book that may be had, and the entry of lands charged to any person resident, or having an agent, within his county, district or city, shall be shown to such person, or his agent, who shall be required to state, on oath, whether the same be correctly entered; whether any part thereof ought to be transferred to any other person, and if so, to whom, and the nature of the evidence to authorize such transfer; also to state whether any other land within the county, district, or city ought to be charged to such resident or non-resident, describe the same, as well as any of the lands charged to such resident or non-resident, which may not be correctly entered. And the commissioner, upon obtaining such information, shall verify the same by the records of his county or corporation, and if it be found correct, he shall change the entries in his land book accordingly. Any such resident, or agent, failing to comply with such requirement shall forfeit fifty dollars.

Sec. 634. Owner of real estate to cause it to be entered on land books.—Any person owning or claiming real estate in this State, shall, if the same be not already there, cause it to be entered on the land books of the county or city in which such real estate is situated. Where the land lies partly in one county and partly in another, or in more counties than one, the owner or claimant in making such entry in the land book shall be governed by the provisions of sections four hundred and seventy-six and four hundred and seventy-seven.

Sec. 635. If not entered after notice, to be forfeited to State.—If such owner or claimant shall neglect to enter his real estate, as provided in the preceding section, for a period of five years after notice in writing by a commissioner authorized to assess the same, such real estate shall be absolutely forfeited to the Commonwealth and be liable to entry and survey as waste and unappropriated lands under chapter one hundred and four.

Note.—You should enter and assess the value of the land mentioned in section 634 if you know of the actual existence of such land, or can, by due diligence, ascertain that such land exists and can be located, otherwise you should not enter it on the land book.

Sec. 459. (As amended by act approved February 18, 1915.) The clerk of every circuit or corporation court shall annually, before the fifteenth of January, make out a list of all deeds for the partition and conveyance of land, other than deeds of trust and mortgages, made to secure the payment of debts, which have been admitted to record in the clerk's office of such court within the year ending on the thirty-first day of December next preceding, which list shall state the date of the deed, when admitted to record, the name of grantor and grantee, whether the grantee is white or colored, if known, the quantity of land conveyed, the specified value thereof, and a description of the same. This list shall, on or before the fifteenth day of January, be delivered by the clerk to the commissioner for his county or corporation; or, if there be more commissioners than one, the clerk shall deliver to each a copy, or at least so much thereof as relates to lands within his district, and the clerk shall forward a copy of said list to the Auditor of Public Accounts; and the said clerk shall also make out on a separate sheet, a list of all

deeds of trust and mortgages on land, as well as deeds of trust on personal property made to secure the payment of debts, which have been admitted to record in the clerk's office of such court within the year ending on the thirty-first day of January next preceding, and such list shall state the date of the deed of trust or mortgage, when admitted to record, the name of the grantor, the name of the creditors, where the names of such creditors are disclosed, and set forth in the deed of trust or mortgage, and the amount of the debt to each creditor secured by the deed of trust or to the mortgagee in the mortgage, and the amount of debt secured thereby and the property conveyed in such deed of trust or mortgage. Copies of this last-mentioned list shall be furnished by said clerk on or before the fifteenth day of February to commissioners of the revenue for his county or corporation, and to the Auditor of Public Accounts, the object of said last-mentioned list being simply to give to the commissioners of the revenue the amount of debts secured, so that the same may be listed for taxation in the manner provided by law.

Sec. 460. (As amended by act approved March 18, 1916.) The clerk of every court of record shall make out a list of all judgments and decrees for the partition or recovery of lands which have been rendered, and of all lands devised by will, which have been recorded in such court within the year ending on the thirty-first of January next preceding, which list shall state the date of the decree, the land which is the subject of the partition, and between whom and in what proportion it is divided, and the date of the will containing the devise, when admitted to record, the names of the deviser and devisee, and the description of the land devised, and such clerk shall deliver said list to the commissioner for his county or corporation on or before the fifteenth day of February in each year.

Sec. 461. (As amended by act approved February 18, 1915.) If any clerk fail to perform the duties required of him in either of the two preceding sections he shall forfeit to the Commonwealth the sum of one hundred dollars, and it shall be the duty of the judge of each circuit and corporation court wherein or before whose clerk deeds are admitted to record or wills are probated, to ascertain at the term of his court next succeeding the fifteenth of February of each year whether the clerk of such court has performed the said duties, and if it shall appear that the said clerk has failed to perform the said duties, in the manner and within the time prescribed, the judge shall issue a rule against said clerk, returnable within five days, to show cause, if any, why judgment shall not be entered against him for the penalty herein imposed.

Sec. 462. (As amended by act approved March 18, 1915.) Register of Land Office to furnish the Auditor of Public Accounts, State Advisory Board on Taxation, the local board of review for county and city, and commissioners of the revenue abstracts of grants.—An abstract shall be made out by the Register of the Land Office on or before the fifteenth day of January of each year or as soon thereafter as practicable for the Auditor of Public Accounts, the State Advisory Board on Taxation, the local board of review for each county and city, and commissioners of the revenue of each county or corporation, of all grants issued for lands therein from his office within the year ending the thirty-first day of December next preceding. The Register shall transmit every such abstract, other than that for the Auditor, the State Advisory Board on Taxation and the local board of review for each county and city, to the commissioner of the revenue for the proper county or corporation; and where, in any any county, there are more commissioners than one, the Register shall transmit a copy of the abstract for such county to the clerk of the circuit court for each commissioner therein. The same shall be directed to the proper courthouse and mailed within one month after the expiration of the said year; and the Register shall pay the postage and receive credit therefor in his settlements with the Auditor.

Sec. 463. Persons interested may procure and deliver abstracts of grants, etc.—Any person interested may also procure, at his cost, a statement of any such grant, judgment, decree, or devise, and deliver the same to the proper commissioner.

Sec. 464. (As amended by act approved March 18, 1915.) Form of land book.—The Auditor of Public Accounts shall prescribe the form of the land book to be used by the commissioner of the revenue, and the Auditor of Public Accounts shall furnish each commissioner of the revenue with four copies of blank books prepared in the form prescribed by him.

The Auditor of Public Accounts shall so arrange the land books that real estate owned by white persons shall be assessed with taxes and levies in one part of the book, and the real estate owned by colored persons shall be assessed with taxes and levies in another part of the book.

Tracts of land in counties shall be entered by magisterial or school districts and town lots shall be entered upon sheets provided in the land book for that purpose.

The land book on which taxes and levies are to be assessed on city lots shall be prepared so that lots owned by white persons and lots owned by colored persons will be assessed separately.

The commissioner of the revenue shall, in making out the original land book and the three copies thereof, follow strictly the form prescribed by the Auditor of Public Accounts unless authorized by that officer to make changes therein.

Sec. 465. (Repealed by act approved March 18, 1915.)

#### Assessment of minerals, mineral lands, etc.

Sec. 437-a. (As amended by act approved March 7, 1912.) The several commissioners of the revenue of this State shall, on or before the fifteenth day of May of each year, specially and separately assess at the fair market value of all mineral lands, and the improvements, fixtures and machinery thereon, and shall enter the same on the land books of their respective districts separately from other lands charged thereon, and shall extend the taxes upon said lands, improvements, fixtures and machinery, at the rate fixed by law upon tangible property.

The commissioner, in assessing mineral lands, shall set forth upon the land book the area and the fair market value thereof, first, of such portion of each tract as is improved and under development; second, the fair market value of the improvements, fixtures and machinery upon each tract; and, third, the area and fair market value of such portion of each tract as shall not be under development.

If the surface of the land is held by one person, and the coal, iron and other minerals, mineral waters, gas or oil under the surface be held by another person, the estate therein of each, and the relative fair market value of their respective interest, shall be ascertained by the commissioner or assessor. If the surface of the land and the coal, iron and other minerals, mineral water, gas or oil under the surface be owned by the same person, the commissioner shall ascertain the fair market value of the land, exclusive of said coal, iron, other minerals, mineral waters, gas or oils; and also ascertain in addition the fair market value of the said coal, iron, other minerals, mineral waters, gas and oils, and shall assess each at such ascertained values, stating separately, however, in every case the value of the surface of the land and the value of the said coal, iron, other minerals, mineral waters, gas and oils under the surface.

The several commissioners shall, on or before the fifteenth day of May in every year, certify a copy of such assessments made in their respective districts of mineral lands and mineral rights as aforesaid to

the State Corporation Commission with the name and postoffice address of each person, firm or corporation, in whose name any such lands or interest therein shall have been assessed upon the land book of his district with the amount of tax extended thereon. Upon receiving the copy aforesaid, the Corporation Commission shall examine into the justice of any such assessments, and if it shall appear to the Commission that any tract of land, or any part thereof, or the improvements, fixtures or machinery thereon, or any right or interest in the same, or any part thereof, has not been assessed at its fair market value, the said Commission shall direct the attorney for the Commonwealth for the county or corporation wherein such land or interest therein so assessed is situated or any other special attorney it may designate, to apply in the name of the Commonwealth to the circuit court of the county or corporation court of a city to have said assessment corrected, which court shall have jurisdiction for the purpose.

Any person feeling himself aggrieved by the assessment of his lands or interest therein hereunder may, at any time prior to the first day of February next succeeding, apply to the circuit court of the county or corporation court of the city in which the land lies to have said assessment corrected. Said application may be made, by filing a petition in the clerk's office of said court, setting forth the lands or mineral rights on which the assessment complained of is made praying that said assessment may be corrected; and the said court, at its next term after filing of said petition shall hear the said cause and enter such judgment as to it shall seem proper, according to the provisions of sections 568 and 571 of the Code of Virginia, as amended and re-enacted by act approved December 12, 1903. At the hearing of any such motion the Commonwealth may move the assessment be raised, either on the items embraced in the motion or on any other item not embraced in the motion, either on the land embraced in the motion or on other mineral lands in the name of the complainant in the county or city in which the motion is made. The Commonwealth attorney and the commissioner of the revenue who made the assessment, shall be made defendants to such petition or motion, and written notice shall be served upon them at least ten days prior to the day fixed for the hearing of such motion or petition. Continuances of the hearing of said motions or petitions may be granted for good cause. The proceedings upon any such application shall conform to section four hundred and forty-four of the Code of Virginia, and all amendments thereof, except so far as in conflict herewith: provided, that the Commonwealth and the person whose property is assessed shall have the right to appeal from the decision of said circuit or corporation court to the Supreme Court of Appeals. The State Corporation Commission is authorized to employ for the purpose of this act, at the time in each year when assessment of lands are being made, such person, or persons, as may be necessary to make, with the commissioner of the revenue, such inquiry into the value, and such examination of the property and interests required by this act to be separately assessed, and of the improvements, fixtures and machinery thereon, as it may deem necessary. Such person, or persons, who shall be duly sworn to faithfully and honestly perform their duties, and the respective commissioners of the revenue shall confer together about such assessments and co-operate in procuring all information necessary or proper to a just assessment of such property, improvements, fixtures and machinery, and shall carefully examine all sales of mineral lands and mining rights recorded in the clerk's office of the several counties and municipalities in their respective assessment districts, and shall report the information obtained to the State Corporation Commission. The assessment shall be made jointly by the commissioner and the special assessor employed by the Corporation Commission; and in case of disagreement between the two, the question at issue shall be referred to the circuit or corporation court

wherein the land is situated either in term time or vacation, after not less than ten days' notice from the mineral assessor to the commissioner of the revenue or from the commissioner of the revenue to the mineral assessor, and the clerk of the court shall summon such witnesses as required by the commissioner of the revenue, the mineral land assessor, attorney for the Commonwealth or the owner of the property in question, and the State Corporation Commission shall direct the Commonwealth's attorney, or any special attorney they may employ, to represent the interests of the Commonwealth at such hearing. After hearing the evidence, the court will enter such order as it deems proper, but nothing contained herein shall prevent the State Corporation Commission or the owner from making a motion to correct the assessment after the land books are made up, and to appeal to the court of appeals, as herein provided.

The person, or persons employed by the State Corporation Commission under this act may be required to give aid to the Commonwealth's attorney, or any special attorney that may be employed by the said Commission, in prosecuting or defending any application for a correction of any assessment under this act by obtaining and giving information of facts, names or witnesses or otherwise. Power is hereby given the State Corporation Commission to summon and compel the attendance and testimony of witnesses and the giving of information and the production of such maps, books and papers as it may deem necessary, either before it or before the assessor or commissioner of the revenue, and the person, or persons employed by it when considering the assessment of any property hereunder.

In case any person be aggrieved at the assessment made by the commissioner and the special assessor, and take an appeal in the matter hereinbefore authorized, such appeal shall not be heard until thirty days' notice thereof be served, by the clerk of the court in which the appeal shall be heard, on the Corporation Commission.

Sec. 466. (As amended by act approved March 18, 1915.) What the table of town or city lots to contain.—In the table of town or city lots he shall enter separately each lot and shall set forth in as many separate columns as may be necessary the name of the person, his residence and estate, as in the table of tracts of land. The commissioner shall set forth in other columns the number of each lot in the town or city, with the name of the town or city, if not previously placed in the caption or heading of the table, a description where the person does not own the whole lot, of the part which he owns, the value of the buildings on the lot, the value of the lot, including buildings, the amount of tax at the legal rate, and like notice of the source of title and explanation of alteration as in the table of tracts of land: provided, however, that the commissioner of revenue of Pulaski county, when assessing or listing for taxation the town lots in the town of Pulaski, in said county, shall in addition set forth in other columns the number of each lot in the town and the number of the section or block in which it is located.

Sec. 467. Changes to be noted in land book by commissioner.—Such changes as may happen within the county, district, or city of any commissioner shall be noted by him in his land book, and for each failure to make explanatory notes of such changes, and showing why and upon what authority such change was made, the commissioner shall forfeit not less than twenty nor more than one hundred dollars, and in addition thereto may have his pay suspended until such notes are so made.

Sec. 468. (As amended by act approved March 18, 1915.) Commissioner to enter lands appearing on register's abstracts and assess their value.—He shall enter in the said books and assess the fair market value of all lands in his county, district or city appearing by the register's abstract to have been granted. If he fail to enter any grant (mentioned in the register's abstract) on the first land book made out after

the abstract shall have been received by him, he shall, for such failure forfeit twenty dollars to the Commonwealth, and a like sum to the grantee, which shall be recoverable in a separate proceeding.

Sec. 469. Real estate sold for taxes to be noted on land book; when owner may redeem.—When real estate is sold to individuals for taxes, or is purchased for the Commonwealth for taxes, the commissioner shall note on his land book the number of acres sold, and to whom, but shall continue the whole tract of land upon his land book, in the name of the former owner until the purchaser obtain a deed therefor, or until the owner shall redeem the same from the Commonwealth. The owner shall not be permitted to redeem the same until he shall produce evidence to the Auditor that he has paid all the taxes due upon said land which have accrued subsequent to said sale.

(For exception see act below.)

**What real estate purchased by Commonwealth to be dropped from regular land book.**

AN ACT to amend and re-enact an act entitled an act to authorize the sale of lots purchased by the Commonwealth for delinquent taxes and not redeemed within four years or more, approved February 23, 1906. Approved March 22, 1916.

1. Be it enacted by the General Assembly of Virginia, That an act entitled an act to authorize the sale of lots purchased by the Commonwealth for delinquent taxes and not redeemed within four years, approved February twenty-third, nineteen hundred and six, be amended and re-enacted so as to read as follows:

Sec. 5. Within thirty days after the sales have been completed, or at the next term of the circuit or corporation court thereafter, the treasurer shall report said sales, and shall state in his report in separate columns, the name of the said person charged with taxes on each lot, at the time of its sale to the Commonwealth, the amount required to redeem each lot, giving the amount due the State, county (including district or town) or city separately, the proportionate part of the costs of sale charged against each lot, the name of the purchaser, and the amount of his bid. In all cases where no bid is received for a lot, it shall be reported not sold for want of bidders. Said report shall have attached thereto the affidavit of the treasurer to the correctness thereof, and that he and his deputies are in no way interested in the purchase of any lot sold by him.

A list of all lots which are reported not sold for want of bidders shall be recorded by the clerk in a book known as the "permanent delinquent tax book," which said book shall contain the same facts as the regular books of recorded delinquent land sold to the Commonwealth, and the said lots shall be designated on said book as lots purchased by the Commonwealth, and offered for sale under an act approved February twenty-third, nineteen hundred and six, and the lots contained in said list shall be dropped from the regular land books, and not again offered for sale at public auction: but shall remain on said permanent delinquent land book, and subject to purchase by application to the clerk, in accordance with the provisions of section six hundred and sixty-six of the Code of Virginia. But this act shall not apply to lots in cities of sixty thousand inhabitants or more, nor to any tract or parcel of land containing over five acres.

Sec. 470. (As amended by act approved March 9, 1910.) Lands on list to be transferred and charged.—The lands and standing timber appearing on the lists or statements mentioned in sections four hundred and fifty-nine, four hundred and sixty, and four hundred and sixty-two,

shall be transferred accordingly on the land book, and charged to the person to whom the transfer is made or the grant has issued; and when standing timber is so transferred it shall be the duty of the commissioner to apportion the assessed value of the land on which said timber is standing between the owner of the soil and the owner of the timber, and such apportionment shall remain the basis of taxation of such land and timber until the said land and timber shall be separately assessed by the assessors in the next re-assessment of real estate thereafter; provided, however, that the owner of such land or timber shall be entitled to all of the remedies for the correction of any errors in such apportionment of the assessed value by the commissioner, which are provided by law for the correction of erroneous assessments by assessors.

Sec. 471. (As amended by act approved March 18, 1915.) How land divided among several owners to be assessed; how assessment corrected if owner dissatisfied.—When a tract or lot becomes the property of different owners in several parcels, the value at which the whole had been assessed shall be divided by the commissioner among the several parcels, having regard to the value of each parcel compared with that of the whole tract or lot, and the tax upon the whole shall be apportioned accordingly among the owners of the different parcels. If any person interested shall be dissatisfied with such apportionment he may apply to the commissioner to make a re-assessment, and the commissioner shall make the same according to the best of his skill and judgment. Any person feeling himself aggrieved by any such re-assessment may apply to the local board of review to review the commissioner's decision, which board may affirm the same or order it to be corrected.

Ten days' notice in writing shall be given to the parties in interest, or to such of them as may be in the county or corporation, before the commissioner shall proceed to make such re-assessment, or before such application shall be made to the local board of review. But from the decision of such local board of review an appeal shall lie to the circuit court of the county or to the corporation or hustings court of the city, or the circuit court of the city having no corporation or hustings court.

Sec. 472. (Repealed by an act approved December 10, 1903.)

Sec. 473. Commissioners to correct mistakes in their books.—Every commissioner, in making out his land book, shall correct any mistakes made in an entry therein. But land which has been correctly charged to one person shall not afterwards be charged to another without evidence of record that such charge is proper.

Sec. 474. When owner dies, how lands to be charged: while charged to the estate, personally liable for tax.—When the owner dies intestate, the commissioner may ascertain who are the heirs of the intestate, and charge the land to said heirs. When the owner has devised the land, the commissioner may charge the same to such persons as may be beneficially entitled thereto under the will. If, under the will, the land is to be sold, it shall continue charged to the decedent's estate until a transfer thereof. While it continues charged to the estate the personal property shall be liable for the tax on all so charged and subject to distress or other lawful process for the recovery of the same. Any assets in the hands of the personal representatives of the decedent shall be likewise liable therefor.

Sec. 475. When lands in one place are assessed in another; how error corrected.—If land lying in one district or city be erroneously assessed in another, the commissioner on whose book it is erroneously assessed shall certify the owner's name, and the quantity, description, and value of the land to the proper commissioner, who shall enter the same on his book and charge the tax thereon, and the commissioner on whose book it was erroneously entered shall strike the same therefrom upon being informed of the entry thereof by the proper commissioner.



Sec. 476. Lands lying in different districts of different counties; how assessed.—Where a tract of land containing more than two thousand acres lies partly in one county and partly in another, the quantity in the respective counties shall be estimated and entered by the commissioner of the county, or if there be more than one, by the commissioners of the districts, respectively, in which it lies; and where a tract containing two thousand acres or less lies partly in one county and partly in another, it shall be entered by the commissioner of the county, or if there be more than one, by the commissioner of the district in which the greater part thereof lies; but the entry and payment of taxes in the county where any part thereof is situated shall, for such time, be a discharge of so much of the taxes as may be so charged and paid. When new buildings and enclosures other than farm fences, are erected, of the value of one hundred dollars or more, upon that part of the land lying in the county in which it is not assessed, the commissioner on whose book it is entered shall assess and add the value of such buildings and enclosures as in other cases.

Sec. 477. When lying in different districts of the same county; how assessed.—Land lying partly in one district and partly in one or more districts of the same county shall be entered by the commissioner of the district in which the greater part lies. When new buildings and enclosures, other than farm fences, are erected of the value of one hundred dollars or more, upon that part of the land lying in the district or districts in which it is not assessed, the commissioner on whose book it is entered shall assess and add the value of such buildings and enclosures as in other cases.

Sec. 478. When lying in different counties, and a part is sold; how assessed.—Where land which lies partly in one county and partly in another is assessed in the county in which the greater part lies, if the owner thereof shall convey that portion (or any part thereof) lying in the county wherein the same is not assessed, the commissioner of the latter county shall enter upon his land book what is so conveyed, and certify the owner's name, and the quantity, description, and valuation thereof, to the commissioner of the county or district wherein the whole was before assessed, who shall strike the part so conveyed from his land book.

Sec. 479. (As amended by act approved March 10, 1910.) Omitted lands: how re-entered and assessed.—When the commissioner ascertains that there is any patented land in his district which has not before been entered on his land book, or, after being entered, has from any cause been omitted for one or more years, he shall make an entry thereof in the name of the owner. Any person owning or claiming any tract or part of a tract of land which has not been entered on the land book, or which if so entered has for any cause been omitted therefrom, may have the part he owns entered on the land book of the commissioner of the revenue in whose district the land is situated, specifying the part of the said land so entered, by having the same surveyed and laid off, and a plat and description thereof returned to and recorded by the clerk of the county in which said land is situated, and such entry of the part of the tract entered shall be as valid as if the whole tract of which it is a part, had been entered, but such entry shall not prevent a sale or forfeiture of the residue of the tract for failure to cause the same to be entered, and it shall be the duty of the commissioner of revenue to ascertain the name, or names, of the owners of said residue, and enter against each owner's name, the quantity and the fair market value thereof owned by each. The commissioner of the revenue in whose district the land authorized and required by this section to be entered, is situated, shall proceed to the best of his judgment, having reference to the assessed value of contiguous lands similarly situated, to assess the fair market value of such land; and shall extend on the

land which he so enters and assesses taxes, at the rate imposed by law, for each year the land was not before entered in the land book, from the year nineteen hundred, inclusive; if, however, the patent emanated after nineteen hundred, then from the date of the patent, together with lawful interest on each year's tax. Any commissioner failing to make such entry and assessment shall forfeit twenty dollars.

Sec. 480. Purchaser to be charged with tax only from date of title, as to forfeited lands west of the Alleghany mountains.—The preceding section shall not, however, be construed to subject a bona fide purchaser of such land to the arrears of said tax, except from the date of his title thereto. Neither shall it be construed to release any lands west of the Alleghany mountains which have been forfeited, or which may be liable to forfeiture for not having been entered on the land books and charged with taxes prior to the said year eighteen hundred and thirty-two.

Sec. 481. Commissioner to assess value of any building not already assessed.—The commissioner, before making out his land book, shall assess the value of any building and enclosure not theretofore assessed, whether old or new, found to be of the value of one hundred dollars and upwards. The value thereof shall be added to the value at which the land was before charged.

Sec. 482. How new buildings assessed.—New buildings shall be assessed, whether entirely finished or not, at their actual value at the time of assessment.

Sec. 483. Repairs and additions.—Any building and enclosure, as aforesaid, which may have been increased in value to one hundred dollars or upwards, by repairs or additions thereto, shall be assessed in the same manner as if they were new.

Sec. 484. (As amended by act approved March 14, 1912.) Building when injured or destroyed, their value to be reduced; timber cut from land.—When from natural decay, or other causes, any building and enclosure, as aforesaid, which have been assessed, shall be either wholly destroyed or reduced in value below one hundred dollars, the commissioners shall deduct from the charge against the owner the value at which such building and enclosure may have been assessed; and if the value of the building has been impaired by violence to the extent of one hundred dollars and upwards, the commissioner shall assess the said building in its present condition and reduce the charge for the same to the amount so assessed; and when any timber lands heretofore assessed, and the owner of the land is the owner of the timber, is reduced in value to the extent of two hundred dollars and upwards, by the removal of the timber therefrom, the commissioner shall assess the said land in its present condition and reduce the charge for the same amount so assessed.

Sec. 485. How machinery in mining and manufacturing establishments assessed.—The commissioner, in assessing the value of machinery and other fixtures to real estate, in mining, manufacturing, or similar establishments, shall ascertain the value of all such machinery and fixtures attached thereto, and include the aggregate value thereof as improvement on real estate in the same manner and to the same effect as in the case of buildings and enclosures added to real estate, under the provisions of this chapter; provided, however, that if the machinery and other fixtures aforesaid shall be the property of one person, and the real estate in or upon which the said machinery and fixtures shall be used be the property of another, the said machinery and fixtures shall be assessed and taxed against the owner thereof as personal property, and so listed by the commissioner. For any failure on the part of the commissioner to comply with this or any of the four preceding sections he shall forfeit fifty dollars for each failure.

Sec. 486. (As amended by act approved March 18, 1916.) The

commissioner of the revenue each year after completing his original land book and making the three copies required by law shall, on or before June first, lay the original book and the copies before the local board of review of his county or city and the local board of review shall as promptly as possible proceed to review said books to see if the commissioner has made the transfers required by law; proper additions for new buildings and improvements to buildings; has made deductions for buildings destroyed; has followed the valuations fixed by the assessor of lands, except where changed by order of the local board or the court within the time prescribed by law; that there has been no duplicate assessments and that no real estate is omitted which should have been entered on the books; and that the books are in good clerical order and properly made out; and if the commissioner has failed to comply with the law in any of these matters the local board of review shall call upon him to appear before the board and immediately, in their presence, correct the books according to their directions; and when the commissioner has done this the chairman of the local board of review shall certify under oath upon the books that the books have been examined and found correct (or have been examined and not being found correct have been corrected). The books shall then be delivered to the commissioners of the revenue to be disposed of as required by law.

On each book the commissioner of the revenue shall make and subscribe an oath to the following effect: "I, A. B., commissioner of the revenue, district number ..... for the county (or corporation) of ....., do swear, that in making out this book, I have, to the best of my knowledge and ability, complied with the laws prescribing the duties of commissioner of the revenue, and that I have faithfully discharged the duties required of me in making the transfers required by law in assessing new entries of real estate and improvements upon tracts of land and lots, and injuries to buildings thereon, and have followed the valuations fixed by the assessor of lands except where changed by order of the local board of review, or the court; and that I have made no duplicate assessments, and no real estate is omitted which should have been entered in the books, and have made corrections in said books as required by law. So help me God.

Given under my hand this ..... day of ....., nineteen hundred and .....

.....  
Commissioner.

"Sworn to and subscribed before me, a justice (or other person authorized to administer oaths) for the county (or corporation) of ..... on the ..... day of ....., nineteen hundred and ....."

Sec. 487. (As amended by act approved March 18, 1915.) Personal property book, form of and what to be entered therein.—The Auditor of Public Accounts shall prescribe the form of the personal property book to be used by the commissioner of the revenue, and the Auditor of Public Accounts shall furnish each commissioner of the revenue with four copies of blank personal property books prepared in the form prescribed by him.

The Auditor of Public Accounts shall so arrange the personal property book that personal property owned by white persons shall be assessed with taxes and levies in one part of the book, and personal property owned by colored persons shall be assessed with taxes and levies in another part of the book.

The commissioner of the revenue shall, in making out the original personal property book and the three copies thereof, follow strictly the form prescribed by the Auditor of Public Accounts, unless authorized by that officer to make changes therein.

Upon the personal property book shall be entered the name of each

male person, twenty-one years of age or over, not pensioned by this State for military services, and a State poll tax of one dollar and fifty cents shall be assessed thereon against each such male person; all taxable tangible and intangible personal property, all taxable money, all taxable income which the law requires the commissioner of the revenue of each district, county or city to assess. There shall also be entered on the personal property book State taxes and local levies imposed by law on tangible and intangible personal property, money and income. Any property not assessable on the personal property book with State taxes, because the State has provided otherwise for its assessment, shall not be entered on the personal property book, notwithstanding localities have the right to assess any such property with local levies.

Sec. 488. What personal property is exempt from taxation.—The following personal property and no other shall be exempt from taxation, State and local:

(a) Property directly or indirectly owned by the State, however held, and property lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for county, city, town or public school purposes, and obligations issued by the State since the fourteenth day of February, eighteen hundred and eighty-two, or hereafter exempted by law.

(b) The furniture and furnishings of buildings, lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship or for the residence of the ministers of any such church or religious body.

(c) The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations: and also the permanent endowment funds held by such libraries and educational institutions, directly or in trust and not invested in real estate; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this sub-section shall not apply to any industrial school, individual or corporate, not the property of the State, which does work for compensation or manufactures and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(d) Personal property, including endowment funds, not invested in real estate, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(e) The furniture and furnishings of buildings belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such associations.

(f) Personal property belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

Sec. 489. (As amended by act approved March 18, 1915.) Construction of the revenue laws.—In the construction of the laws for the assessment and collection of taxes, the rules of construction prescribed in chapter two of the Code of Virginia shall be observed, unless such construction would be inconsistent with the manifest intent of the legislature; and, in addition to the rules of construction therein prescribed,

the word "money" shall be construed to mean bullion, gold, silver and copper and other coins, and all notes made currency by the laws of the United States government; also a deposit or deposits with any bank or other corporation, or firm, or person, or in the possession or under the control of the owner, whether such money be actually in or out of this State and belonging to a citizen of this State. The word "credits" shall be construed to mean all solvent debts, claims or demands owing or coming to any person, whether the evidence of such debts, claims or demands be in writing or not, and shall be construed to embrace all moneys and credits constituting capital employed in business in or out of this State by himself, his agent, or other person for him, to his credit with a bank, firm or person.

The word "capital" shall be construed to mean moneys and credits actively used and employed in carrying on any trade or business; materials, goods, wares and merchandise on hand, and all solvent bonds, demands or claims made or contracted in the course of business during the preceding year (but not including any moneys on hand received from loans made for a period of not more than four months, which shall be owing and shall have been actually contracted for the necessary conduct of such business) shall be held to be capital in such trade or business, and shall not be taxed otherwise than as capital; but real estate shall not be listed as such capital, but shall be assessed and taxed as real estate.

**Note:** The above definition of capital is superseded by the provisions of an act of the General Assembly of Virginia, approved March 6, 1918, (the latest act on the subject) entitled an act to amend and reenact section 8 of an act entitled an act to raise revenue, etc., etc., by which act capital as used in the tax laws is defined. Section 8 of the tax laws is printed in this book, see page 16.

Sec. 490. When commissioners begin to take lists of persons and property.—Each commissioner shall begin annually, on the first day of February, unless otherwise directed by the Auditor, to discharge the duties prescribed by the following section:

Sec. 491. (As amended by act approved March 18, 1915.) What persons and property to be listed for taxation; how beginners in business assessed; taxpayers to give in lists and make oaths thereto; how assessment made when a person refuses to furnish lists.—The commissioner shall ascertain and assess all the personal property not exempt from taxation, and all subjects of taxation in his county, district or city on the said first day of February in each year, except as otherwise provided by law, and also all male persons of full age and of sound mind residing therein, except those pensioned by this State for military service; and herein shall be included all persons and property removed from one county, district or city to another between the first day of February and the day on which the commissioner may deliver his books to the officer charged with the collection of taxes; but persons or property assessed in one county, district or city shall not be assessed in any other for that year; provided, that any person beginning any trade or business after the first day of February of any year shall be assessed from the date of beginning upon the capital used or intended to be used by him in carrying on such trade or business, the same to be ascertained as hereinafter provided, and the tax thereon shall bear such proportion to the whole annual tax as the space of time between the assessment of the same and the first day of February bears to a full year; provided, further, that the money invested in said business shall not be twice taxed as capital for the same year in the same county or city. It shall be his duty to call on every person in his county, district or city to furnish a list of such property, money, credits or other subjects of taxation as required by law, and the value thereof. Upon neglect or refusal to give such list, the commissioner, in order to obtain the same, may apply to

any officer of this State, or to any officer or agent of a company or firm, or to any person having knowledge thereof or interested therein, to furnish any information such person may have relating thereto. It shall be the duty of the commissioner, in all cases, to administer an oath to any such person to make true answers to such questions as he may ask in relation to any matter about which he is authorized to inquire; and if the same be the person assessed with taxes on the property, the oath shall be as prescribed in section four hundred and ninety-four. A commissioner failing to administer the oath required shall forfeit fifty dollars.

#### Who is a resident for purposes of taxation.

AN ACT to define the status of persons having their actual or habitual places of abode in this State for the larger portion of the twelve months preceding the first day of February in each year, for purposes of taxation. Approved March 16, 1918.

1. Be it enacted by the General Assembly of Virginia, That a person who has had his actual or habitual place of abode in this State for the larger portion of the twelve months next preceding the first day of February in each year shall be deemed a resident of this State for the purpose of taxation, and the personal property, money and income which he is required by law to list shall be taxable in this State, unless, on or before that day he has changed his place of abode to a place without this State with the bona fide intention of continuing actually to abide permanently without this State. The fact that a person who has so changed his actual place of abode, within six months from so doing, again abides within this State, shall be prima facie evidence that he did not intend permanently to have his actual place of abode without this State. Such person so changing his actual place of abode and not intending permanently to continue it without this State and not having listed his property for taxation as a resident of this State, for the purpose of having his personal property, money and income listed for taxation within this State, shall be deemed to have resided on the day when such property should have been listed, at his last actual or habitual place of abode within this State. The fact that a person whose actual or habitual place of abode during the greater portion of such twelve months has been within this State, does not claim or exercise the right to vote at public elections within this State, shall not, of itself, constitute him a non-resident of this State within the meaning of this act. A person or property subject to taxation within the State shall not be relieved therefrom by the provisions of this act, nor shall any provision of this act repeal any statute now in force as to the taxation of personal property.

2. Nothing in this act shall apply to any person who is a bona fide resident of another State or territory and who pays taxes on his personal property, money or income in another State; but the burden of showing that he is a bona fide resident of another State or territory shall be upon the person claiming such exemption.

(This act in force on and after June 21, 1918).

Sec. 492. (As amended by act approved March 6, 1918). By whom property is to be listed; to whom taxed.—If property be owned by a person *sul juris*, it shall be listed by and taxed to him. If property be owned by a minor, it shall be listed by and taxed to his guardian or trustee, if any he has; if he has no guardian or trustee, it shall be listed by and taxed to his father, if any he has; if he has no father, then it shall be listed by and taxed to his mother, if any he has; and if he has neither guardian or trustee, father nor mother, it shall be listed by and taxed to the person in possession. If the property is the

separate property of a person over twenty-one years of age or a married woman, it shall be listed by and taxed to the trustee, if any they have; and if they have no trustee, it shall be listed by and taxed to themselves. In either case it shall be listed and taxed in the county or corporation where they reside; but if they be non-residents of Virginia the said property shall be listed and taxed in the county or corporation wherein such trustee resides. If the property be the estate of a deceased person, it shall be listed by the personal representative or person in possession and taxed to the estate of such deceased person. If the property be owned by an idiot or lunatic, it shall be listed by and taxed to his committee, if any; if none has been appointed, then such property shall be listed by and taxed to the person in possession. If the property is held in trust for the benefit of another, it shall be listed by and taxed to the trustee in the county of his residence (except as hereinafter provided); provided, that all farming implements, live stock, and other personal property on a farm shall be listed and taxed in the county where such farm is located, and not elsewhere. If the property belong to a company or firm, it shall be listed by and taxed to the company or firm. If the property belong to a corporation, which property is not otherwise taxed, it shall be listed to the corporation by the principal accounting officer and at the principal place of business of such corporation; "provided that, in the assessment of capital under schedule "C," section eight, sub-section two of the revenue act, the stock on hand, raw materials for use in business whether at the place of business in storage, or elsewhere, and machinery and tools not taxed as real estate, money on hand and on deposit, shall be listed to the corporation by the principal officer in the county or incorporated community in which such property is physically located as provided by law." If the property consists of money, bonds, or other evidences of debt under the control or in the possession of a receiver or a commissioner, it shall be listed by and taxed to such receiver or commissioner, and the clerk of each court shall furnish the commissioner of the revenue with all bonds and funds held by the commissioner or receivers under the authority of the court. If the property consist of money or other things deposited to the credit of any suit and not in the hands of a receiver, it shall be listed by and taxed to the clerk of the court in which the suit is, and such clerk shall, upon the order of his court, made in term or vacation, withdraw from such deposit the amount of such tax; provided, that funds, credits, or estate in the hands of a receiver of a court, or deposited to the credit of a suit, to await adjudication and disbursement upon debts reported in suits or proceedings pending in such court, shall not be listed for taxation. If the property consist of money, bonds, stock or other evidences of public or private debts in any county or city other than that of his residence or State other than Virginia, it shall be listed by and taxed to the owner thereof; and it shall be the duty of the respective examiners of records of the said judicial circuits, where the respective fiduciaries are appointed or qualified, to report to the respective commissioners of the revenue of the counties or corporation in which said property is liable for taxation, all property held by said fiduciaries to be taxed as provided by law. If the property be listed by and taxed to any person other than the owner, it shall not be delivered to the owner until the taxes thereon are paid or indemnity given to the person in possession for the payment thereof.

(This section as amended in force on and after June 21, 1918).

Sec. 492-a. To whom notes, bonds and other evidences of debt subject to order of court, etc., to be taxed.—All notes, bonds or other evidences of debt held subject to the order of any court or receiver or commissioner of said court, whether executed for the purchase price of real or personal property, shall be taxed to the clerk of said court or to receiver or commissioner, as the same may be so held or be payable, and

shall be exempted from taxation in the name of parties beneficially interested therein.

Sec. 492-b. (As amended by act approved February 28, 1910.) Collection of taxes and levies, funds, securities, moneys and other property under control of fiduciaries and courts.—No decree or order shall be entered by any court of the Commonwealth directing the payment, distribution or other distribution of any funds, securities, moneys, or other property under its control or under the control or in the hands of any receiver, commissioner or other officer of the court or any executor, administrator, trustee or other fiduciary unless it be made to appear to such court that all taxes and levies upon such funds, securities, moneys, or other property have been paid, or unless the payment thereof be provided for in such decree or order, and no commissioner, executor, administrator, trustee or other fiduciary, receiver, trustee, or bank, or other person, or corporation shall pay out any funds in hand under the order of any court unless a receipt for the taxes is produced showing said taxes have been paid, or unless such order shall so state. And no commissioner of accounts or assistant commissioner of accounts shall, under section twenty-six hundred and ninety-seven of the Code, file any report of an account of the transactions of any executor, administrator, trustee, receiver or other fiduciary until it shall be made to appear to said commissioner that all taxes, whether State, municipal or county, assessed and chargeable upon property in the hands of the person for whom such account is settled, belonging to the estate concerned in such settlement, have been paid, or unless such account shall show that there remains in the hands of such person sufficient sum, over and above the charges of administration, to pay all taxes charged against such person in his capacity as executor, administrator, trustee, receiver or other fiduciary.

#### Examiner of records.

AN ACT to amend and re-enact an act entitled an act to provide for a method for a better assessment of personal property under the control of fiduciaries, and the several courts of the Commonwealth, approved March 4, 1896. Approved March 3, 1898.

1. Be it enacted by the General Assembly of Virginia, That the act of the General Assembly of Virginia, entitled an act to provide for a method for the better assessment of personal property under the control of fiduciaries and the several courts of the Commonwealth, approved March fourth, eighteen hundred and ninety-six, be amended and re-enacted so as to read as follows:

Sec. 2. (As amended by act approved March 22, 1916.) On or before the first day of May, nineteen hundred and sixteen, and every two years thereafter, the State Advisory Board on Taxation shall appoint an examiner of records for each judicial circuit of this State, for a term of . . . . . years, who shall be a resident in the circuit for which he is appointed and who shall be removable by said board at pleasure and his successor appointed for the unexpired term; provided, however, if any or all of the present examiners of records are acceptable to the said advisory board on taxation the board shall by resolution so declare in which event any of said officers declared to be acceptable shall remain in office for a term of four years from the first day of May, nineteen hundred and sixteen, but shall be subject to removal by the said board as above set out. It shall be his duty annually to examine all causes pending in the courts of his circuit and the records thereof and ascertain and report all money, bonds, notes, stocks, shares of stocks, capital, capital



stock, choses in action, other evidences of debt, and all and every other species of personal property and income subject to taxation under the control of the courts in his circuit or held by any person, bank, or corporation subject to the order of such courts or in the hands of or under the control of receivers, commissioners, and fiduciaries appointed by such courts or appointed by any deed or will, and shall perform such other duties as may be required of him by law. Such examiner of records before entering upon the discharge of his duties under this act shall qualify before some court of record in his circuit and enter into and acknowledge a bond in the penalty of five thousand dollars conditioned for the faithful discharge of such duties, and conditioned also for making good to the Commonwealth of all over-payments of commissions to said examiner as provided in section six of this act, and payable to the Commonwealth of Virginia, and with some solvent person or persons approved by the court appointing him as surety or sureties.

The terms of the examiners of records heretofore appointed by the several circuit courts of the Commonwealth shall expire upon the thirtieth day of May, nineteen hundred and sixteen, or as soon thereafter as their successors have been appointed and qualified; except that the terms of examiners of records declared acceptable by the board, as above provided, shall end on the first day of May, nineteen hundred and twenty, unless sooner removed by said board.

Sec. 3. (As amended by act approved March 16, 1918.) If any person consider himself aggrieved by said report or extension of taxes, such person may apply for correction of such taxes under the provisions of sections five hundred and sixty-seven and five hundred and sixty-eight of the Code of Virginia providing for the correction of erroneous assessment of taxes. No order made in favor of the applicant shall have any validity unless it is stated therein that the attorney for the Commonwealth defended the application for such correction and that the examiner of records was examined as a witness touching the application and the facts proved be certified in the order; and provided, further, that the commissioner of the revenue shall not be required to appear in court and testify in said matter, unless within the discretion of the court such testimony is deemed necessary and pertinent to the matter in issue.

(This section as amended in force on and after June 21, 1918).

4. Any bank, banking-house, corporation or person holding money or evidences of debt, or personal property of any kind, under the control of any court, or to the credit of any cause pending in said court, or to the credit of any receiver, commissioner or fiduciary, shall, upon application, furnish the examiner of records with a statement or list thereof, and any bank, banking-house, corporation or person refusing such statement or list, or failing to furnish the same, shall be liable to a fine of not less than ten dollars nor more than twenty-five dollars for each day's failure to furnish the same after five days' notice to do so.

5. The examiner, in addition to the duties hereinbefore provided for, shall perform and discharge all of the duties imposed upon the examiner of records, under the act entitled "an act to impose additional duties upon the examiner of records of the several judicial circuits with reference to ships, tugboats, barges, boats, and other water craft," approved February the eleventh, eighteen hundred and ninety-eight.

Sec. 6. (As amended by act approved March 22, 1916.) The examiner shall be entitled to receive as compensation for his services under this act, to be paid in the same manner as the compensation now paid to the commissioners of revenue one-tenth of one per centum for the first one million dollars of aggregate amount of property assessed under this act, and one-thirtieth of one per centum on the next four million dollars, and one-fiftieth of one per centum, on all in excess of five million dollars; provided, that the commission on money shall only be one-fiftieth of one per centum; provided, that the said examiner of records shall refund and pay into the treasury the compensation paid him on all property hereafter reported by him that shall be relieved of taxes erroneously assessed thereon.

7. (As amended by act approved March 14, 1912.) That all executors, administrators, trustees, and all other representatives distributing estates within twelve months of their qualification, shall be liable for the taxes on the full amount of such estates for the year commencing February first following their qualification, and they shall retain the same out of the estates and the estates so distributed shall be exempt from taxation in the names of the parties beneficially interested therein.

#### Examiner of records.

AN ACT to amend and re-enact an act approved February 11, 1898, entitled an act to impose additional duties upon the examiner of records of the several judicial circuits, with reference to ships, tug-boats, barges, boats, or other water craft. Approved March 7, 1900.

1. Be it enacted by the General Assembly of Virginia, That an act of the General Assembly of Virginia, entitled an act to impose additional duties upon the examiners of records of the several judicial circuits, with reference to ships tug-boats, barges, boats, or other water craft, approved February eleventh, eighteen hundred and ninety-eight, be amended and re-enacted so as to read as follows:

Sec. 1. The examiner of records, in addition to the duties now imposed by law under an act approved March the fourth, eighteen hundred and ninety-six, shall annually examine the records, both State and Federal, within their respective circuits with a view of ascertaining and reporting for taxation the value of all ships, tug-boats, barges, boats and other water craft over five tons burden, with their tackle, rigging, and furniture, and all else that pertains to them, and other like floating property over five tons burden, owned by other than express, steamship, and steamboat companies, or shall ascertain the value of such property from any other source accessible to them.

Sec. 2. As soon as such examination and valuation is made, he shall make report thereof to the commissioner of the revenue of the county or corporation for which such examination is made, in such form as shall be prescribed by the Auditor of Public Accounts, and thereupon such commissioner of the revenue shall enter upon his personal property books, in the names of the respective owners, the valuation so reported of such ships, tug boats, barges, boats, and other water craft over five tons burden, with their tackle, rigging, and furniture, and all else that pertains to them, and all other floating property over five tons burden owned by others than express, steamship, or steamboat companies, and assess thereon as if such property had been listed by the individual owners, firms, or corporations. The examiner of records shall have authority to summon before him such owners, firms, or corporations, or

their agents, and require them to answer under oath any question touching the ownership or valuation of such property, and should such owner, firm, corporation, or agent refuse to furnish the information requested, such owner, firm, corporation, or agent shall be liable to a fine of not less than ten dollars nor more than one hundred dollars to be recovered as other fines due the Commonwealth.

Sec. 3. (As amended by an act approved April 2, 1902.) If any person, firm or corporation consider himself aggrieved by such assessment or valuation, the same may be corrected under the provisions of sections five hundred and sixty-seven, and five hundred and sixty-eight of the Code of Virginia, and the examiner of records shall be duly summoned as a witness in the case, and no order shall be valid unless it is stated in such order that said examiner was first duly summoned as a witness to be examined touching said application; provided, however, said erroneous assessment has been caused by negligence of said examiner, he shall pay the costs of the application to be exonerated from such erroneous assessment.

#### Other duties of examiners of records.

For information as to duty required of examiners of records in making examination of reports of purchases by merchants and in making examination of returns by taxpayers of assessments of intangible personal property, income and money, and of their work in connection with local boards of review, see ante in this book, act approved March 17, 1916, creating State Tax Board and local boards of review, and post Code section 548.

#### Certain cities declared to be in certain judicial circuits.

AN ACT to declare certain cities to be parts of the 8th, 15th, 17th, 18th, 20th and 23rd judicial circuits for certain purposes. Approved March 18, 1915.

Be it enacted by the General Assembly of Virginia, That for the purpose of performing the duties imposed by law upon the examiners of record, the following named cities shall be deemed part of the judicial circuit in which they are located, to-wit:

The city of Charlottesville is hereby declared to be part of the eighth judicial circuit.

The city of Fredericksburg is hereby declared to be a part of the fifteenth judicial circuit.

The city of Winchester is hereby declared to be a part of the seventeenth judicial circuit.

The cities of Staunton and Buena Vista are hereby declared to be a part of the eighteenth judicial circuit.

The city of Radford is hereby declared to be a part of the twentieth judicial circuit.

The city of Bristol is hereby declared to be a part of the twenty-third judicial circuit.

Sec. 493. (Repealed by act approved February 24, 1898).

Sec. 494. (As amended by act approved March 18, 1915.) Commissioners to apply to taxpayers to answer interrogatories; oath thereto. —The commissioner, or his duly qualified deputy shall, on personal application to each person, firm or corporation, residing, doing business or having an office in his district, obtain answers to interrogatories prepared by the Auditor of Public Accounts respecting tangible and intangible property, money or income, and the Auditor of Public Accounts is authorized to prepare separate forms of interrogatories with respect to each of these subjects of taxation if, in his judgment, he think proper

so to do, and it shall be the duty of each person, firm or corporation to make, under oath, true, full, perfect and correct answers to each and all of said interrogatories, and the oath upon each of said interrogatories shall be in the form prescribed by the Auditor of Public Accounts, or as provided by law.

And, if necessary, in order to obtain such answers, the commissioner of the revenue, or his duly qualified deputy, shall apply in person at least once to such person, firm or corporation, and if such answers are not obtained it shall thereafter be the duty of the taxpayer to seek the commissioner, and, upon failure to render such answers for a period of thirty days, the commissioner, or his duly qualified deputy, shall, upon the best information obtainable, assess the fair market value upon all the property, money and income of each and every taxpayer who has failed to answer the interrogatories.

The oath shall be taken before the commissioner of the revenue or his duly qualified deputy, or some other person authorized to administer oaths, and it shall be signed by the taxpayer, or by his duly authorized agent, and where a person answers the interrogatories as such agent, he shall make and sign the oath as if he were acting for himself.

In case of a firm, the oath shall be taken and interrogatories answered by some one or more members of the firm, and in case of a corporation, the oath shall be taken and interrogatories answered by some officer or agent of the corporation. The interrogatories shall be, by the commissioner, or one of his duly qualified deputies, laid before the local board of review for examination, investigation, review and correction, as provided by law.

Sec. 495. With whom form left in absence of taxpayer, to whom returned; if not returned, how list made out.—If any person be absent from his residence at the time the commissioner calls (and there be no one on the premises authorized to act for such person), the commissioner may leave, or cause to be left for such person, at his residence, with some member of his family over the age of sixteen years, or if there be no such person on the premises, may otherwise cause to be delivered to such person proper forms, to enable him to make out the statements aforesaid, verified by affidavit as hereinbefore required, and deliver the same to the commissioner, or deposit them with the clerk of the county or corporation court, as required by the preceding section. And if any person fail to return the form left with him by the commissioner properly made out, before the making out of his books, the commissioner shall proceed to make out such person's list from the best information he can obtain.

Sec. 496. (As amended by act approved March 18, 1916.) Commissioner to assess valuation of property, income and money.—The commissioner, or any one of his duly qualified deputies, shall, upon his own view, or upon such information as he may obtain or possess, assess the fair market value of all property, money and income shown by the answers to the interrogatories to be owned by the taxpayer, and in the event the taxpayer has not answered the interrogatory, the commissioner, or his duly qualified deputy, shall, from the best information he can obtain, enter upon the interrogatory the fair market value of the property, money and income owned by the taxpayer, and make assessments thereof after the values have been ascertained and certified to him in the manner provided for in section four hundred and fifty of the Code of Virginia.

Sec. 497. (As amended by act approved March 18, 1915.) Penalty of taxpayer for refusing to answer interrogatories and swear thereto.—If any person subject to taxation on personal property, money or income, and who is required to furnish answers to interrogatories, fail or refuse, upon application, to make such answers and to take an oath to the truth and fairness thereof, he shall forfeit, not less than thirty nor more than one thousand dollars for each failure.

Sec. 498. (As amended by act approved March 18, 1915.) Taxpayer fined if he refuses to exhibit property; commissioner if he takes

answers not sworn to.—If any person refuse to exhibit to the commissioner or to his duly qualified deputies any property mentioned in the answers to the interrogatories or required by this chapter to be taxed in order that a fair market valuation thereof may be assessed, he shall pay a fine of not less than twenty nor more than one hundred dollars. No commissioner or any one of his deputies shall receive any answers as a sufficient return of personal property unless the same be sworn to according to law, under a penalty of five hundred dollars.

And upon complaint to the judge of the circuit court of a county or corporation or hustings court of a city, or if there be no corporation or hustings court, then to the judge of the circuit court of the city, supported by the sworn affidavit of two or more reputable taxpayers, or upon complaint, in writing by the local board of review, should it appear to the satisfaction of the court that the commissioner of the revenue of such county or corporation, or any of his deputies, has not complied with the requirements of this and the four preceding sections of this act, or any of them, the judge shall forthwith remove such delinquent commissioner or deputy, and appoint his successor.

Sec. 499. (Repealed May 9, 1913.)

Sec. 500. (Repealed May 9, 1903.)

Sec. 501. (Repealed May 9, 1903.)

Sec. 502. (Repealed March 18, 1915.)

Sec. 503. (As amended by act approved March 18, 1915.) Proceedings against such person rendering false lists.—If any person knowingly render a false list of personal property, choses in action, moneys, credits, capital, income, salary, or other subject of taxation, and swear to such list, it shall be the duty of the attorney for the Commonwealth, upon his own knowledge, or upon information furnished him by any revenue officer of the State, or by any local board of review, examiner of records, or other person under oath, to file a petition in the circuit court of the county or corporation court of the city wherein the list was taken, setting forth the total or partial omissions in his list of subjects of taxation, or the false values annexed to any of said subjects, and asking the court to summon the person or persons giving the list to answer the petition. Upon the summons being duly executed, the court shall impanel a jury to try the allegations of the petition; and if a verdict be rendered establishing a false list, the court shall render judgment against the accused for double the amount of taxes imposed upon the property so omitted, together with the costs of the proceedings, including a fee of five dollars to the Commonwealth's attorney; and the court shall, moreover, direct the treasurer of the county or city, upon ten days' notice, to sell for cash the said property, or so much thereof as may be necessary to satisfy the judgment aforesaid, with a commission to said treasurer of five per centum upon the amount thereof; and it shall be the duty of said treasurer to make report of the sale to the court, and within twenty days from such sale to pay the taxes so collected into the treasury of the State and to pay the costs to the persons respectively entitled thereto; and any Commonwealth's attorney failing to perform the duties required of him by this section shall be fined not exceeding one hundred dollars. The clerk shall transmit a copy of the report to the Auditor of Public Accounts, who shall charge the treasurer with the amount shown thereby to be due the Commonwealth.

Sec. 504. (As amended by act approved March 18, 1915.) Personal property book; form, etc.—The Auditor of Public Accounts shall prescribe the form of the personal property books to be used by the commissioners of the revenue, and the Auditor of Public Accounts shall furnish each commissioner of the revenue with such books as he may deem necessary in the form so prescribed by him.

The Auditor of Public Accounts shall so arrange the personal property books that personal property, money and income owned by or as-

sessed to white persons shall be entered in one part of the book, or in a separate book, and that of colored persons in another part of such book, or in a separate book.

Said books shall be in the form prescribed by the Auditor of Public Accounts, and so arranged that the commissioner may set forth in as many separate columns as may be necessary to show the persons chargeable with taxes, alphabetically arranged, with reference to the first letters of each name, giving in full the first given name of each taxpayer; and where there are two or more persons of the same family name, he shall use some distinguishing sign by which the taxpayer may be identified, the several subjects of taxation, and the value of each; and in a separate column opposite to the name of the persons chargeable with taxes, as aforesaid, show the aggregate amount of taxes on all subjects with which he has been listed. The taxable subjects shall be classified by schedule or otherwise, as the General Assembly may from time to time prescribe in the acts imposing taxes for public purposes. Any commissioner failing to comply with this section shall forfeit one hundred dollars.

Sec. 505. Commissioners to add up columns of both land and property books.—The commissioner shall add up the columns of figures on each page, so as to show at the bottom of each the total aggregate of each column, and the number of persons and articles subject to taxation, with the amount of the taxes and levies due on everything contained in such page; and at the end of each book he shall enter the sums from the bottoms of the respective pages, by reference thereto, so as to present at one view the various species and total number of the subjects of taxation within his county, district or city, and the entire amount of revenue arising therefrom.

Sec. 506. Deduction from compensation for extending less than proper tax.—If the commissioner shall either in his land book or book for personal property, charge or extend in any case a less tax than the law requires, the Auditor of Public Accounts shall deduct the amount omitted to be charged or extended from the compensation of the commissioner.

Sec. 507. If books for preceding year not made out, how supplied.—If, in consequence of there being no commissioner of the revenue for the next preceding year, or from any other cause, no book was made out of the land tax, or the tax on personal property for that year, the commissioner of the revenue for such county, district or city shall proceed to make out books for the year according to the rate of tax which then existed, as well as books for the current year. The like proceedings shall be had with and under the books of the year next preceding as with those of the current year, and the sums therein charged shall be collected and accounted for in like manner.

#### **Capitation taxes, omitted and of persons becoming of age, how assessed and paid.**

AN ACT to provide for the assessment and payment of omitted capitation taxes and of capitation taxes of persons who become of age after the first of February in any year, and to repeal chapter 342 of Acts of Assembly of 1902-3-4, entitled "an act to prescribe the manner in which a duly registered voter who has not been assessed with his State capitation tax may pay same, and to prescribe penalties for failure on the part of clerks and treasurers to observe the provisions of this act," and to repeal chapter 26 of Acts of Assembly, 1906, entitled "an act authorizing and directing the Auditor of Public Accounts to accept from the county and city treasurers of the Commonwealth all money collected by such treasurers as poll taxes under orders of courts since the first day of July, 1903. Approved March 18, 1910.

1. Be it enacted by the General Assembly of Virginia, That any person assessable with capitation taxes for any year or years, who has not been assessed therewith, and any person who will be assessable with such taxes for the ensuing year by reason of his becoming of age after the first of February in any year, may apply to the commissioner of the revenue for the district of the county or for the city in which he resides and have himself assessed with such omitted capitation taxes, or with such capitation taxes as shall become assessable against him for the ensuing year by reason of his becoming of age after the first of February in any year, and it shall be the duty of the commissioner of the revenue to assess such persons with such omitted capitation taxes, or with such capitation taxes as will become assessable against him for the ensuing year by reason of his becoming of age after the first of February in any year, and to give to such person a certificate of such assessment and thereupon the treasurer of the county or city in which the person so assessed resides shall receive from such person the capitation taxes set out in such certificate.

2. The commissioner of the revenue making the assessments provided for in this act shall keep a record thereof and report to the Auditor of Public Accounts on the first day of January and July of each year a list of such assessments made by him during the preceding six months. The county and city treasurers receiving the taxes assessed under this act shall pay the same into the treasury on or before the tenth of January and July of each year and shall furnish the Auditor of Public Accounts with a list of the taxes received by them under this act. The Auditor of Public Accounts shall charge the treasurer with the amount of the assessments reported by the commissioners of the revenue, and shall require the treasurer to account for the amount of such assessments received by him, and shall credit him with so much of said assessments as he shall state, under oath, in his report were not received by him.

3. Chapter three hundred and forty-two of the Acts of Assembly of nineteen hundred and two-three-four, entitled, "an act to prescribe the manner in which a duly registered voter who has not been assessed with his capitation tax may pay the same, to prescribe penalties for failure on the part of the clerks and treasurers to observe the provisions of this act," and chapter twenty-six of the Acts of Assembly of nineteen hundred and six, entitled "an act authorizing and directing the Auditor of Public Accounts to accept from the county and city treasurers of the Commonwealth all money collected by such treasurers as poll taxes under orders of the courts since the first day of July, nineteen hundred and three," be, and the same are, hereby repealed.

4. All acts and parts of acts inconsistent with this act are hereby repealed.

5. This act shall be in force on and after the first day of July, nineteen hundred and ten.

Sec. 508. (As amended by act approved March 15, 1918). Omitted taxes, levies, etc., how assessed.—If the commissioner of the revenue, examiner of records or other assessing officer, commission or board designated by law to assess persons, property (real, personal and mixed), taxes, levies, et cetera, ascertain that any person, or any real or personal property, or income, or salary, or license tax, or inheritance tax has not been assessed, for any year of the three years next preceding that in which such ascertainment is made, by the State, county, district, city or town, or that the same has been assessed at less than the law required for any one or more of such years, or that the taxes, levies, et cetera, thereon, for any cause, have not been realized, it shall be the duty of the commissioner of the revenue, examiner of records, or other assessing officer, to list the same and assess persons, property (real, personal and mixed), and levies at the rate prescribed for that year, adding thereto interest at the rate of six per centum per annum from the time

such taxes should have been paid, and any treasurer collecting such taxes and levies shall also collect the penalty thereon prescribed by section six hundred and three of the Code.

2. Within the period prescribed in this section the examiner of records and the county and city treasurers are hereby authorized, unless the assessment on intangible personal property, money, inheritances and income for omitted taxes have already been made, to use the same methods of ascertaining and reporting property for assessment and for the assessment and collection of all omitted taxes on intangible personal property, money, incomes and inheritances as are authorized to be used for the assessment and collection of current taxes and shall receive the commissions allowed by law.

3. All State taxes hereafter assessed and collected under this act are hereby appropriated to the public free schools of the primary and grammar grades, except the State taxes hereafter assessed and collected for pensions.

4. Nothing contained in this act shall operate to invalidate or defeat any assessment of property or income or inheritance or any suit or action for the collection of any taxes, made or commenced prior to the date on which this act shall become effective. Provided, also, that this act shall not apply to the assessment of any taxes or levies by action, suit or otherwise, based upon valuations to establish which any petition shall have been filed with the State Corporation Commission prior to the date when this act shall become effective.

5. All acts and parts of acts in conflict with this act are hereby repealed.

6. An emergency existing, this act shall be in force from its passage.

#### Omitted License, Privilege and Occupation Taxes.

AN ACT to regulate the assessment and collection of omitted license, privilege and occupation taxes. Approved March 22, 1916.

Be it enacted by the General Assembly of Virginia, That no assessments for any alleged omitted license, privilege or occupation tax shall be made for any year prior to nineteen hundred and twelve, and no such license, privilege or occupation tax shall be levied or collected for any year prior to nineteen hundred twelve.

Sec. 509. (As amended by act approved March 21, 1916.) Commissioners to extend levies, and taxes; compensation therefor.—The commissioner shall extend in his land book and book of personal property the total of the county and district levies, or city levies, as the case may be, including the road and school levies, so as to show the aggregate amount of all such levies assessed against each person assessed with State taxes on said books. The commissioner of the revenue shall recapitulate the levies in such form as the Auditor shall prescribe; and for this additional service he shall receive such compensation as the board of supervisors, or council, as the case may be, may deem reasonable; provided, however, that the compensation to be allowed commissioners of the revenue in Washington county for this additional service shall not be less than five hundred dollars to each commissioner, and in Botetourt county not less than two hundred and fifty dollars to each commissioner; and provided, further, that in the county of Chesterfield the commissioners of the revenue shall each be allowed, by the board of supervisors, for the additional services required of them under this section, not less than seven hundred dollars.



Sec. 510. Penalty for false entry in books.—If any commissioner, knowingly, make a false entry on any of his books, he shall, for every such offense, forfeit two hundred dollars.

Sec. 511. (As amended by act approved March 18, 1916.) The commissioner of the revenue each year, after completing his original personal property book and making the three copies required by law, shall on or before the fifteenth of September, lay the original book and the copies before the local board of review for the review and certification required by law. The local board of review shall as promptly as possible proceed to review said books, its review being confined to such examination as will satisfy the board the commissioner has carried out the board's instructions respecting the assessment of tangible and intangible personal property, money and incomes and that the books are in good clerical order and properly made out, and if the commissioner has failed to carry out the directions of the local board of review the board shall call upon him to appear before it and immediately, in their presence, to correct the books according to their discretions; and when the commissioner has done this the chairman of the local board of review shall certify under oath upon the books that the books have been examined and found correct (or have been examined and not being found correct have been corrected.) The books shall then be delivered to the commissioner to be disposed of as required by law.

On each book the commissioner of the revenue shall make and subscribe an oath to the following effect:

"I, A. B., commissioner of the revenue for the district of..... in the county of..... (or commissioner of revenue in the city of.....), do swear that in making out this book, I have, to the best of my knowledge and ability, complied with the laws prescribing the duties of a commissioner of the revenue; that in every case the list of each person was rendered on oath or affirmation and that I have made all corrections directed to be made by the local board of review.

"Given under my hand this.....day of....., nineteen hundred and .....

Commissioner.

"Sworn to before me, a justice (or other person authorized to administer oaths) for the county (or corporation) of..... on the ..... day of ..... nineteen hundred and....."

Sec. 512. Commissioner to keep original of each book.—The original of each book shall be retained by the commissioner so long as he continues in office, and then be delivered to his successor. If he fail herein, or if he fail to make the copies required by law, he shall forfeit fifty dollars.

Sec. 513. (Repealed by act approved March 18, 1915.)

Sec. 514. (Repealed by act approved March 18, 1915.)

Sec. 515. (Repealed by act approved March 18, 1915.)

Sec. 516. (Repealed by act approved March 18, 1915.)

Sec. 517. (Repealed by act approved March 18, 1915.)

Sec. 518. (Repealed by act approved March 18, 1915.)

Sec. 519. (Repealed by act approved March 18, 1915.)

Sec. 520. (As amended by act approved March 18, 1916.) Commissioner of the revenue, how to dispose of copies of land and personal property books.—The commissioner of the revenue shall retain in his office the original land book and the original personal property book, and he shall dispose of the copies of the original books in the following manner.

One copy of the land book and one copy of the personal property book or books, if he be the commissioner of the revenue of a county or a district in a county, shall be delivered to the clerk of the circuit court of said county; if he be the commissioner of revenue of a city, the copy

or copies shall be delivered to the clerk of the corporation or hustings court of said city, but if said city has no such court then the copy shall be delivered to the clerk of the circuit court of said city. One copy of the land book and one copy of the personal property book or books shall be delivered to the treasurer of the county, if he be the commissioner of a county or a district in a county, and if he be the commissioner of revenue for a city, said copy or copies shall be delivered to the treasurer of said city; the other copy of the land book and personal property book or books, the commissioner of the revenue shall forward to the Auditor of Public Accounts. For failure to deliver said copies in the manner herein provided by the first day of October of each year, the commissioner of revenue shall be fined not less than fifty nor more than two hundred dollars, and the Auditor of Public Accounts shall not pay him any compensation which may be due him, payable out of the State treasury, for making out said books, but the Auditor of Public Accounts may, for good cause, extend the time of delivery of said books not exceeding thirty-one days from said first day of October in any year.

Sec. 521. (Repealed by act approved March 18, 1915.)

Sec. 522. Auditor to compare copies with books of preceding year; the copies to be his guide in settling with treasurers.—The Auditor shall examine and compare the copies received by him from the commissioner with the book of the next preceding year, and with the transcripts, abstracts, or statements from the records required to be furnished. He shall note all errors and omissions, and transmit a statement to the proper commissioner for the succeeding year. Said copies shall be a guide for the Auditor in a settlement with the officers charged with the collection of taxes; and shall be admitted as evidence in any proceeding against such officer on account of the taxes with which he is chargeable.

Sec. 523. Commissioner may require receipts for copies.—The commissioner may require from the clerk, treasurer, and Auditor, a receipt of the delivery of the said books to them, respectively.

Sec. 524. Fees of commissioners.—Each commissioner shall be entitled to the following fees: For making an entry or assessment under section four hundred and sixty-eight of any parcel of land, one dollar for every such parcel, to be paid by the owner; for making an assessment when required by any owner of any part of the land under section four hundred and seventy-one, one dollar and seventy-five cents; the parties among whom the land is divided shall be jointly and severally liable, except where the commissioner's proceedings are confirmed by the court, in which case the party complaining shall pay the commissioner's fee, in addition to the cost incurred in consequence of the application to the court; for making an entry transferring to one person lands before charged to another one dollar, which shall be charged to the person to whom the transfer is made, and be a compensation for all tracts in the commissioner's county, district, or city conveyed by the same deed; for an entry of land according to sections four hundred and seventy-five and four hundred and seventy-eight, one dollar, which shall be charged to the person for whom the entry is made.

The said fees shall be in full for services, whether the same be for the benefit of the State or for the cities, counties, or towns of the State, and no city, town, or county shall pass any resolution or ordinance authorizing any commissioner to charge any other or additional compensation for these or similar services under any by-law or ordinance of such city or town, or resolution or order of such county.

Sec. 525. (As amended by act approved February 18, 1915.) The transfer fees allowed by law to the commissioners of the revenue of the several counties and cities of the State shall be collected by the clerk of the court of record of said counties and cities at the time of recording deed or will; and provided, further, that in no case shall but one fee be charged, and in order to avoid any misconception of this act the

fee shall be collected from the first vendee, and no additional fee for the transfer of any property on which said fee has been paid shall be collected during the fiscal year terminating on the thirty-first day of December of each year. The clerk at the time the commissioners of the revenue return to the clerk's office the land books, according to law, shall account to them for the fees so collected, deducting therefrom a commission of ten per centum for his services, except that the clerks of the corporation courts of the cities of Alexandria and Bristol, and the clerks of the circuit courts of Pulaski, Roanoke and Culpeper counties, may deduct therefrom a commission of twenty-five per centum for their services: provided, however, that the provisions of this act shall not apply to the counties of Louisa, Madison, Greene, Grayson, Alleghany, Caroline and Craig and the city of Clifton Forge.

Sec. 526. (As amended by act approved March 22, 1916.) Every commissioner shall be entitled to receive in consideration of his service, to be paid out of the treasury, upon the warrant of the Auditor of Public Accounts a commission of three and one-half per centum on the amount of taxes lawfully assessed for the current year and for any and all prior years by him on persons, on real and personal property, income and salaries, within the preceding twelve months, but when the taxes assessed in any district exceed ten thousand dollars, the commission allowed on the excess shall be two and one-half per centum up to fifteen thousand dollars, and one and one-half per centum upon the amount in excess of fifteen thousand dollars, except in the cities in which the commission on said excess of fifteen thousand dollars shall be one per centum.

Sec. 527. (As amended by act approved March 18, 1915.) Expense of express and postage by commissioner of the revenue or clerk of court, how paid.—The Auditor of Public Accounts shall pay each commissioner of the revenue all expense for postage or express charges incurred by him in sending reports and the land and personal property books to the Auditor of Public Accounts and postage on correspondence with the Auditor of Public Accounts touching the duties of his office, upon a sworn and itemized statement out of any money in the treasury not otherwise appropriated.

The Auditor of Public Accounts shall pay the clerk of each court of record all postage charges incurred in mailing reports, papers, etc., to the Auditor of Public Accounts and on correspondence with the Auditor of Public Accounts touching the duties of his office, upon a sworn and itemized statement, out of any money in the treasury not otherwise appropriated.

Sec. 528. When compensation withheld.—The compensation allowed to a commissioner shall not be paid unless he has punctually performed his duties in reference to the assessment of property and licenses, and has made all reports required within the time prescribed by law, or can show to the satisfaction of the Auditor a sufficient reason for his delay. In every such case the Auditor may settle with such commissioner for his services upon equitable principles.

Sec. 529. Compensation for making books for preceding year.—Where, however, any commissioner lists the property and makes out books for a former year, such compensation may be allowed him, in addition to what he is entitled to for his services during the current year, as he would have received in a former year had he then been appointed and performed the duties of commissioner.

Sec. 530. Compensation apportioned on death or removal of commissioner.—When one commissioner begins in any year, and dies, or is removed, before the services to be rendered by him in that year are fully performed, in consequence whereof another succeeds him, who completes the same, the sum to be paid for the whole services of the commissioners in that year shall be apportioned between them according

to the services by them respectively performed. If, however, in consequence of any failure to deliver up books or papers which the former had, the latter has to proceed to take the list of taxable property, and do all that he could have to do in case there had been no previous commissioner for that year, he shall receive the whole compensation for the said year.

Sec. 531. Books not to be altered after delivery to treasurer.—After the commissioner of the revenue shall have delivered a copy of his land book or personal property book to the county or city treasurer, no alteration shall be made in either by him affecting the taxes or levies of that year.

Sec. 532. Commissioner to furnish lists of violations of revenue laws for inquiry by grand juries; if no violation, to make sworn statement of the fact; pay withheld until these duties performed.—It shall be the duty of every commissioner and deputy commissioner to file with the clerk of the circuit court of the county, or corporation court of the city, ten days prior to the impaneling of a regular grand jury for such county or corporation, a list of all violations of the revenue laws committed by persons other than himself, showing the nature and character of each violation, together with a list of the witnesses by whom it is expected to prove the offense. And it shall be the duty of the clerk forthwith, upon receipt of such list, to summon to appear before the next grand jury to testify on behalf of the Commonwealth the witnesses named in such list, and to deliver to the attorney for the Commonwealth for such court a copy of such list, and he shall also on the first day of the term of the court, deliver such list to the judge of the court, whose duty it shall be to give specially in charge to the grand jury all the violations of the revenue laws mentioned in such lists. In case no violation shall have been discovered by said commissioner, or otherwise come to his knowledge, it shall be the duty of the commissioner to furnish a statement of the fact, verified by affidavit, to the court of the county or corporation at which a regular grand jury is to be impaneled. And the Auditor of Public Accounts shall not issue his warrant for the compensation due any commissioner, until such commissioner shall furnish a certificate from the court of his county or corporation that he has complied with the requirements of this section. It shall be the duty of the circuit court of each county and corporation court of each city specially to charge the grand juries to inquire into all violations of the revenue laws of this State by the commissioners of the revenue thereof.

#### Licenses.

Sec. 533. Licenses; to whom granted.—A license may be granted to any citizen of this State; to any person entitled to the privileges and immunities of a citizen thereof; to any person residing in the State; to any firm or company having a place of business in the State, and doing business thereat; to any corporation created by this State, or any of the United States, and to any other person on whom a license tax shall be specially imposed.

Sec. 534. When a license is required; may be granted whenever tax imposed; prepayment of tax a condition precedent to issue of license.—Whenever a license is specially required by law, and whenever the General Assembly shall levy a license tax on any business, employment, or profession, it shall be unlawful to engage in such business, employment, or profession, either with or without compensation, upon any agreement, expressed or implied, in all cases where such tax is imposed it shall be lawful to grant a license for the business, employment or profession so taxed; and if the manner of granting a license shall not be prescribed by law the license may be granted according to the law

which governs in similar cases, and subject to such restrictions as pertain thereto; but no person shall be allowed the privilege of selling throughout the State under one license, except by special provision of law; and in all cases the payment of the tax required shall be a condition precedent to the issue of such license.

Sec. 535. How license applied for and granted; what constitutes a license.—Every person, corporation, company, firm, partnership, or association desiring to obtain a license to prosecute any business, employment, or profession shall make application therefor in writing to a commissioner of the revenue of the county or corporation wherein such business, employment, or profession is proposed to be conducted, in which shall be stated the residence of the applicant, the nature of the business, employment, or profession, the place where it is proposed to be prosecuted, and the amount of tax prescribed by law, accompanied with the certificate of the treasurer of such county or city that the amount of the tax in gold or silver coin, United States treasury notes, or national bank notes has been deposited with him by the applicant. Upon the receipt of such application the commissioner, if satisfied of its correctness, shall make and sign the following endorsement thereon: "I find the within application in due form, and accompanied with the certificate of the treasurer of the county (or corporation) that the sum of..... dollars in gold or silver coin, United States treasury notes, or national bank notes has been deposited with him." The application, so endorsed, shall be filed by the commissioner in his office, and a duplicate thereof delivered to the applicant. Such duplicate shall constitute a license to prosecute the business, employment or profession therein named, unless it be a business for which a license can be granted only on the certificate of a court, in which case the applicant upon obtaining such certificate shall be entitled to the license.

#### When license may be issued quarterly or annually.

Chap. 58.—AN ACT to amend an act approved February 22, 1890, as amended by an act approved March 3, 1896, to prescribe the mode of applying for and obtaining a license (other than a license for which the certificate of a court is required by law before it is granted), the tax on which, but for this act, would be \$50.00 or more were it issued for the period of one year. Approved March 10, 1914.

1. Be it enacted by the General Assembly of Virginia, That an act approved February twenty-second, eighteen hundred and ninety, as amended by an act approved March third, eighteen hundred and ninety-six, be amended and re-enacted so as to read as follows:

That a license (other than a license for which the certificate of a court is required by law before it can be granted), the tax on which, but for this act would be fifty dollars or more were it issued for the period of one year may be issued for the period of one year or less, and shall expire on the thirty-first day of July, the thirty-first day of October, or thirty-first day of January, or the thirtieth day of April, whichever shall happen first after it is issued, and the tax on such license shall be one-fourth of the tax required were the license issued for a year; provided, if the time between the date of the issuance of the license to the end of the quarter is less than three months, the tax thereon shall be abated proportionately to the amount chargeable for three months, unless the license is of such character that no abatement thereon is allowable.

For issuing a license under the provisions of this section the commissioner of the revenue shall be entitled to a fee of fifty cents.

2. Under this act licenses shall be granted and the tax paid as follows: Application for such licenses shall be made in writing to the commissioner of the revenue of the county or corporation wherein the busi-

ness is to be conducted, in which shall be stated the name and residence of the applicant, the nature of the business, employment, or profession for the pursuit of which the license is required, the place where such business, employment, or profession is to be prosecuted, and the amount which, but for this act, would be the tax for such license were it issued for the period of one year, accompanied by the certificate of the treasurer of such county or corporation that said amount has been deposited with him by the applicant in gold or silver coin, United States treasury notes or national bank notes.

Upon receipt of such application, the commissioner of the revenue, if satisfied of its correctness, shall make and sign the following endorsement thereupon:

"I find the within application in due form, and accompanied by the certificate of the treasurer (of the county or corporation) that the amount of . . . . . dollars in gold or silver coin, United States treasury notes, or national bank notes has been deposited with him."

The application, so endorsed, shall be filed by the commissioner of the revenue in his office, and a duplicate thereof delivered to the applicant shall constitute a license to prosecute the business, employment or profession therein named.

Sec. 536. (Repealed by act approved February 21, 1894.)

Sec. 537. (Repealed by act approved February 21, 1894.)

Sec. 538. (Repealed by an act approved February 21, 1894.)

Sec. 539. When and how Auditor may grant a license.—Whenever the Auditor of Public Accounts is authorized to grant a license, the application may be to him, and in it all the matters shall be stated required to be stated in the application mentioned in section five hundred and thirty-five. The amount of tax in gold or silver coin, United States treasury notes, or national bank notes shall be paid into the treasury, and the Auditor shall thereupon make and sign the following endorsement: "I find the within application in due form, and that the sum of . . . . . dollars, in gold or silver coin, United States treasury notes, or national bank notes, has been paid into the treasury." The application, so endorsed, shall be filed by the Auditor in his office, and a duplicate thereof delivered to the applicant, which shall constitute a license to prosecute the business.

Sec. 540. (Repealed by act approved February 21, 1894.)

Sec. 541. (Repealed by act approved February 21, 1894.)

Sec. 542. (Repealed by act approved February 21, 1894.)

Sec. 543. (Repealed by act approved February 21, 1894.)

Sec. 544. (Repealed by act approved March 18, 1915.)

Sec. 545. Appeal from commissioner's valuation.—If the applicant be dissatisfied with the valuation of the commissioner, he may, within sixty days, appeal to the court of the county or corporation, whose judgment shall be final.

Sec. 546. (As amended by act of March 12, 1908.) Individual and corporate names to be stated in license, but not of silent partners.—Where a license is granted to a company, firm or corporation, such license shall specify the individual names of the persons composing the company or firm or the name of the corporation, and if a corporation, whether domestic or foreign; and any person, firm or corporation exercising any of the privileges of the license not so named, identified or designated, shall be held to be transacting the business, employment or profession without a license; but this section shall not apply to any silent partner whom it might be lawful to include, nor any person who may be added to the firm after the granting of such license.

Sec. 547. Effect of change in partners or name of firm.—No change in the name of the firm, nor the taking in of a new partner, nor the withdrawal of one or more of the firm shall be considered as commencing business; but if any one or more of the partners remain in the firm

the business shall be regarded as continuing; and if they dissolve, and one or more of the partners continue business, any tax on the purchases, sales, or profits of the business which might otherwise be chargeable to the firm may be apportioned among them according to the justice of the case.

Sec. 548. (As amended by act approved March 18, 1916.) Commissioner shall propound interrogatories on oath to applicants for license.—As one of the means of ascertaining the amount of any license tax the commissioner of the revenue shall propound interrogatories in the form prescribed and furnished the commissioner of the revenue by the Auditor of Public Accounts, to each applicant and use such other evidence as he may procure. Such interrogatories shall be answered, under oath, and any applicant refusing to answer such interrogatories under oath, shall be fined not less than fifty nor more than one hundred dollars for each offense.

It shall thereupon be the duty of the commissioner of the revenue to ascertain and certify to the treasurer of the county or city upon the application for a license the amount of State license tax to be paid and when said tax has been paid to the treasurer of the county or city, which fact shall be stated upon the application for a license, the commissioner of the revenue shall issue the license. The license issued a merchant shall be final unless it is afterwards ascertained, in the manner hereinafter provided, that the purchases reported by the merchant and upon which the commissioner ascertained the State license tax should be increased or decreased. For the purpose of ascertaining the full, complete and correct purchases of a merchant it shall be the duty of the commissioner of the revenue on the first day of January and the first day of July of each year after he has made out and returned the license reports in accordance with the requirements of section five hundred and fifty-six of the Code of Virginia, to lay before the local board of review the interrogatories of all merchants which he is required by this section to procure, together with a list showing the names and places of business of all merchants in his district (including those who have not applied for a license as well as those who have applied) which list, with respect to merchants who have applied for licenses, shall also show when the license begins, when the license ends, amount of purchases on which the State license tax was ascertained, and the amount of such tax which has been paid to the treasurer of the county or city, as shown upon the license. It shall thereupon immediately be the duty of the local board of review, having present the commissioner or commissioners of the revenue and the examiner of records for the county or city for which the board is appointed, to review the interrogatories and to make such investigation and examination of the books, invoices, accounts, et cetera, of the merchants, or to cause the examiner of records to make such investigation and examination thereof as is deemed necessary to ascertain the full, complete and correct purchases of any merchant, and it is hereby further made the duty of the examiner of records upon his own account to make such investigation and examination for that purpose as he may deem proper; and the local board of review may summon, or the examiner of records may summon the merchant and any person whom it, or he, believes, or has reason to believe, can furnish information relative to the purchases of any merchant and any merchant or person so summoned failing to appear and give testimony under oath shall be liable to a fine of not less than ten dollars and not more than one hundred dollars, and each day's refusal or failure to furnish the information or to testify shall constitute a separate offense and such fine may be recovered by presentment, indictment or information to be prosecuted by the attorney for the Commonwealth in the circuit court of a county or in the corporation or hustings court of a

city, or in a circuit court of a city not having a corporation or hustings court.

When the full, complete and correct purchases of the merchants have been ascertained in the manner herein provided it shall be the duty of the local board of review to make a report upon forms prescribed and furnished by the Auditor of Public Accounts to the commissioner of the revenue, the county or city treasurer, and the Auditor of Public Accounts.

The commissioner of the revenue shall notify the merchants whose purchases have been increased and the commissioner shall upon the blank form prescribed and furnished by the Auditor of Public Accounts, assess the State license tax prescribed by law upon such increase of purchases and he shall deliver the assessment to the county or city treasurer, retaining in his office a copy. It shall thereupon be the duty of the merchant to pay, and the duty of the treasurer to collect, the State license tax so assessed, the treasurer receipting upon the assessment for said tax, and he shall deliver the assessment so receipted to the merchant, which receipted assessment, together with the license already issued the merchant by the commissioner of the revenue, shall constitute the merchant's license. A merchant who fails or refuses to pay the State license tax assessed on increased purchases within fifteen days from the receipt of the notice required to be furnished him shall pay in addition to the State license tax a penalty of twenty per centum thereon, and it shall be the duty of the treasurer to immediately levy and distrain upon any property of the merchant to collect the tax and penalty.

The commissioner of the revenue within thirty days after the merchants have been notified of the increase shall file report, upon forms furnished by the Auditor of Public Accounts, with the Auditor of Public Accounts and with the clerk of the circuit court of the county if he be the commissioner of the revenue for a county or for a district in a county, or with the clerk of the corporation or hustings court if he be the commissioner of a city having such a court, or with the clerk of the circuit court of a city if the city for which he is commissioner has no corporation or hustings court, and it shall be the duty of the Auditor of Public Accounts to charge the treasurer of the county or city with the license taxes so reported.

When the purchases of a merchant are decreased the local board of review shall deliver or mail a copy of its written order which order shall show the reason for the board's decision, the amount of decrease in purchases and the amount of State license tax to be refunded, to the merchant and to the Auditor of Public Accounts and it shall thereupon be the duty of the Auditor of Public Accounts to refund to the merchant out of any money in the treasury not otherwise appropriated the amount so ordered to be refunded when the merchant shall have forwarded to him, properly indorsed, the order issued the merchant by the board, unless the Auditor of Public Accounts is of the opinion the local board of review has erred in its decision in which event he shall notify the merchant and the board his reasons for the opinion that the board erred and he shall request the board to re-hear the matter and if the board refuse to re-hear, or upon the re-hearing, its decision is adverse to the Commonwealth, he may direct the attorney for the Commonwealth to appeal the matter to the circuit court of the county or hustings or corporation court of a city or to the circuit court of a city which has no corporation or hustings court and if the court's decision of the matter is adverse to the Commonwealth then the Auditor of Public Accounts may appeal the matter to the Supreme Court of Appeals.

Sec. 549. (As amended by act approved March 12, 1908.) Every license shall designate place of business, and if a corporation, whether domestic or foreign.—Every license granting authority to engage in or exercise any business, employment or profession, unless expressly au-



thorized elsewhere or otherwise, shall designate the place of such business, employment or profession at some specified house or other definite place within the district of the commissioner granting it, and also, if granted to a corporation, whether such corporation be domestic or foreign, and if foreign, the date of the authority to transact business in this State issued by the State Corporation Commission. Engaging in or exercising any such license, business, employment, or profession elsewhere than at such house or definite place, unless expressly authorized elsewhere or otherwise by law, shall be held to be without license. A license which does not specify such house or definite place where business, employment or profession is limited thereto by law, or if granted to a foreign corporation, which fails to specify the date of the authority to transact business in this State, issued by the State Corporation Commission, shall be void.

Sec. 550. (As amended by act approved March 18, 1915.) To the members of what firms a separate license granted; persons engaged in more than one business to pay tax on each.—A separate license shall be granted to each member of a firm or company of attorneys at law, and dentists, and where the tax is estimated on the income from the professional business of a firm or company, if any part thereof is exempt from taxation, the exemption in favor of such firm or company shall apply to each member thereof. Where any incorporated company or person is engaged in more than one business which is made by the provisions of this chapter subject to taxation, such incorporated company or person shall pay the tax provided by law on each branch of the business.

Sec. 551. When double tax imposed; how collected; arrest of offender.—If the commissioner ascertain that any person is continuing the business licensed for the next preceding year or any part thereof, without making application for a renewal of such license, or if he ascertain that any person has commenced any business, employment or profession for the prosecution of which a license is required, without making application to such commissioner for a license, he shall, in either case, assess such person upon the best information he can obtain, in the same manner he would have made the assessment if the application had been made to him; but the tax shall, in either case, be assessed by him at twice the amount which would otherwise have been imposed for a year on such business, employment or profession. Immediately after the commissioner shall have made his assessment under the provisions of this section, he shall deliver a certificate of such assessment to the treasurer, who shall thereupon have authority to make distress, and use all the remedies to collect the same that are now given for the collection of other taxes. When the tax shall be paid, and, if necessary, the court's approval of the license shall be procured, the person so assessed shall be deemed to be licensed, if he be authorized under any existing laws to obtain a license, but such payment shall not exempt such person or firm from prosecution who engages in any business, employment, or profession without first obtaining a license as required by law. If the said treasurer be unable to find property sufficient to satisfy the taxes so assessed, and the same be not immediately paid, he shall arrest the person so assessed, and by his warrant commit him to jail until the payment is made, or until he enters into bond, with sufficient surety, in a penalty at least double the amount of the taxes so assessed, with condition for his appearance before the circuit court of his county, or circuit or corporation court of his corporation, to answer such action of debt, or for his appearance before the county or corporation court to answer such indictment or information as may be brought against him and to satisfy not only the fine imposed, but to pay the taxes assessed; and it shall be lawful for the court upon the trial of such action of debt,

indictment, or information, to render judgment upon such bond for the fine imposed and the taxes which have been assessed.

Sec. 552. Auditor may reform assessment of a license.—The Auditor of Public Accounts shall, for good cause shown, have full power to reform any assessment of a license tax; and he may require a new obligation, with additional surety, where such bond, with surety, is required by law. He may appoint an agent to make such new assessment, and to take such bond; and upon such new assessment being made, the original assessment shall thereupon be set aside, and the license granted shall cease. The said Auditor may pay to such agent, out of the treasury, a reasonable compensation, not exceeding the compensation allowed to a commissioner of the revenue for the assessment of property.

Sec. 553. (As amended by act approved March 18, 1915.) May deduct from pay of commissioner for assessing less than legal tax.—If a commissioner, in his list of licenses to be furnished the Auditor of Public Accounts, charge or extend in any case a tax less than the law requires, the said Auditor shall deduct the amount omitted to be charged or extended from the compensation of such commissioner.

Sec. 554. To whom license tax paid.—The tax on every license issued in pursuance of law shall, unless otherwise provided, be paid to the treasurer of the county or city wherein the license issued, or to his deputy.

Sec. 555. (As amended by act approved March 18, 1915.) Commissioner to attend terms of circuit courts next preceding first day of May, and March and April terms of corporation courts, to issue licenses; when licenses expire.—The commissioner of every county or district shall attend at the courthouse and remain during the first three days of the term of the circuit court of the county next preceding the first day of May; and commissioners in cities shall attend the sessions of the corporation courts in March and April to issue certificates of license in pursuance of the provisions of this chapter. All licenses shall expire on the thirtieth day of April, except licenses to theatres, public shows, exhibitions or other performances, and to bowling alleys and to billiard and bagatelle tables at watering places. Licenses to keepers of bowling alleys, billiard tables or pool tables at watering places may terminate on the thirtieth day of April or at the end of four months, whichever may happen first. If granted for four months or less the tax thereon shall be fifty per centum of the annual tax. Licenses to theatres and panoramas shall be for one week or less. Licenses to public shows, exhibitions or other performances shall be for twenty-four hours, unless the same be concluded in less time, and if so concluded the license shall cease. It shall be held to have expired whenever additional pay is exacted to return to the exhibition or performance in lieu of a check authorizing the holder to return without compensation. In those cases wherein the circuit or corporation courts are required to give a certificate as a prerequisite to obtaining a license, or to give validity to a license, such certificate may be given at the March or April court next preceding the first day of May on which such license is to take effect. Where such license is not for the period of one year such court may, at the time, or before granting a license, give such certificate. If any license be granted for less than a year the tax thereon shall bear such proportion to the whole annual tax as the space of time between granting the same and the thirtieth of April bears to the whole year, unless otherwise provided.

Sec. 556. (As amended by act approved March 18, 1915.) When commissioners to return lists of licenses to Auditor and clerks; what list to contain; Auditor to furnish forms.—Every six months, to-wit, the first day of July and the thirty-first of December of each year the commissioner shall return, on oath, to the Auditor of Public Accounts and to the clerk of the court of the county or corporation a fair classified list

of all licenses granted by him within the last preceding six months, embracing all such licenses as were not contained in any preceding report; and if no licenses were issued he shall report the fact, on oath, at the time aforesaid. In each class of licenses the names of the persons licensed shall also be arranged alphabetically, and such list shall specify the date of each license and the period for which said license is granted, for what it was granted, the name of the person, firm or company to whom granted, the amount of tax on the license, to whom paid, and if paid to the deputy of any county or city treasurer shall state also the name of his principal, and shall also show the data on which his calculations of the tax was made. It shall be the duty of the Auditor of Public Accounts to furnish to each commissioner printed forms and oaths for authenticating such lists or reports as above indicated, and the commissioner shall make report according to such forms. Any commissioner failing to make such report at the time specified shall forfeit not less than one hundred nor more than five hundred dollars, and unless a reasonable excuse is given shall forfeit all compensation to be received from the treasury.

Sec. 557. List of licenses to be evidence to charge collecting officer.—Any list of licenses signed and sworn to by the commissioner issuing the same, or, if he be dead, by his personal representative, wherein the amount of tax is stated, and to whom paid, shall be evidence to charge the collecting officer with the amount of such tax.

Sec. 558. License a personal privilege.—Every license shall be held to confer personal privilege to transact the business, employment or profession which may be the subject of the license, and shall not be exercised except by the person, firm, company or corporation licensed, unless specially authorized by law to do so.

Sec. 559. How license assignable, and so forth.—A license may be assigned to any person to whom it might have been originally granted, and in the event of the death of the licensee, the license may be assigned by his personal representative in like manner, and with the like effect as might have been done by the licensee himself. If the license was obtained, or had its validity by reason of a certificate of any court, or of any oath or bond, the assignment shall not be valid without a like certificate in favor of the assignee, and a like oath or bond by the assignee, as was required for the original agent; and when assigned shall be a personal privilege to the assignee, and shall not be exercised by any person other than the assignee, unless otherwise authorized by law.

Sec. 560. Licenses revocable by court.—Upon the motion of the attorney for the Commonwealth for the county or city, or of any other person, after ten day's notice to any person or firm licensed to sell liquors or any other thing, the granting of whose license was based upon the certificates of a court, the court which granted the certificate may revoke the said license. When the license of any person is revoked, as aforesaid, the court shall give judgment against the said person for the costs of the proceeding, including a fee of five dollars to the attorney for the Commonwealth.

Sec. 561. (As amended by act approved March 18, 1915.) License may be altered when place of business changed.—When a person has obtained a license to carry on any business, employment or profession at any definite place in the commissioner's district or city, and desires to remove to any other place in the same county or city where his license was granted, and wishes his license altered accordingly, the commissioner who originally issued the license shall make such alteration, and shall notify the commissioner of the district into which the licensee may remove, of such alteration, except that when the license is for the sale of ardent spirits, such license shall only be changed by the court which granted the certificate.

Sec. 562. Each day's continuance in business without license a separate offense.—If the law annexes a penalty for each or every violation of its provisions, or for each separate offense, it shall be lawful to hold that each day's continuance in the exercise of any business, employment or profession for which a license is required constitutes a separate offense.

Sec. 563. (As amended by act approved March 18, 1916.) The taxes assessed on licenses shall be accounted for and paid into the treasury by the county and city treasurers at the end of each month or when called upon by the Auditor of Public Accounts to make payments thereof. Failure of a treasurer to comply with the requirements of this law shall operate a forfeiture of his commission on license taxes.

Sec. 564. (As amended by act approved March 18, 1916.) A license shall not be construed to exempt from taxation the tangible property used in the licensed business nor the profits or income of such business.

Sec. 565. Fees of commissioners on licenses.—For every license granted by a commissioner under this chapter he shall receive a fee of seventy-five cents. He shall also receive a fee of fifty cents for a transfer of a license. All such fees shall be paid by the person obtaining the license or transfer, as the case may be, and such license or transfer may be withheld until the fees are paid. The commissioner shall, for the assessment of taxes on licenses, be allowed a commission of one per cent. on the first five thousand dollars assessed by him, one-half of one per cent. on the excess over five thousand and under ten thousand dollars, and for the excess over ten thousand dollars he shall be allowed one-fourth of one per cent. on such excess, which commission shall be paid out of the treasury by warrant from the Auditor of Public Accounts.

Sec. 566. Treasurers to report violation of duty by commissioners; pay withheld until report made.—Every treasurer shall note and keep a memorandum of every omission or violation of duty of every commissioner of the revenue which he discovers, and shall report in writing, on oath, to the Commonwealth's attorney, and to the Auditor of Public Accounts, all such omissions and violations of duty. If none be discovered by him, he shall, in like manner, make report thereof. For a failure to make such report all commissions and other compensation allowed him for the collection of the taxes and other public dues shall be withheld until such report is made or the failure to make the same satisfactorily accounted for to the Auditor.

#### Erroneous assessments.

Sec. 567. (As amended by act approved March 10, 1914.) Redress against erroneous assessments of taxes.—Any person assessed with taxes on lands or other property, aggrieved by any such assessment, may, unless otherwise specifically provided by law, within two years from the first day of September of the year in which such assessment is made, and any person assessed with a license tax, aggrieved thereby, may, within one year after such assessment, apply for relief to the court in which the commissioner gave bond and qualified, or to which or to whose clerk such bond and the certificate of his qualification were returned; except, that where it is shown to the satisfaction of the court that there has been a double assessment of the same property in any case, one of which assessments is proper and the other erroneous, and that a proper single tax has been paid thereon, but that the erroneous tax has not been paid, the court may order that the applicant be exonerated from the payment of such erroneous assessments even though the application be not made within two years, as hereinbefore required. The attorney for the Commonwealth shall defend the application, and no order made in favor of the applicant shall have any validity unless it is stated therein that such

attorney did so defend; that the commissioner making the assessment, or his successor, was examined as a witness touching the application, and the facts proved to be certified.

Sec. 568. When court may order assessment to be corrected and money refunded.—If the court be satisfied that the applicant is erroneously assessed with any taxes, and that the erroneous assessment was not caused by the failure or refusal of the applicant to furnish a list of his property, real and personal, to the commissioner, on oath, as the law requires; or that the applicant is erroneously charged with a license tax, and that the erroneous assessment was not caused by the failure or refusal of the applicant to furnish the commissioner, on oath, with the necessary information, as required by law, in either case the court may order that the assessment be corrected. If the assessment exceeds the proper amount, the court may order that the applicant be exonerated from the payment of so much as is erroneously charged, if not already paid, and if paid, that it be refunded to him. If the assessment be less than the proper amount, the court shall order that the applicant pay the proper taxes. A copy of any order made under this section correcting an erroneous assessment shall be certified by the court to the Auditor of Public Accounts and the Treasurer of the State.

**Chap. 514—AN ACT to provide a remedy for the correction and redress of erroneous assessments of property for taxation in cases not already provided for by law. Approved December 31, 1903.**

1. Be it enacted by the General Assembly of Virginia, That in any case where any person or corporation is aggrieved by any assessment of his or its real or personal property, for the correction and redress of which no remedy has been heretofore expressly provided by law, such person or corporation may obtain redress in the following manner, and upon the following conditions:

(a) If such assessment was heretofore made of personal property by a commissioner of the revenue at any time prior to February first, nineteen hundred and two, then the application may be made at any time before July first, nineteen hundred and four, in the court, and relief shall be given in the manner and upon the terms and with the effect prescribed in sections five hundred and sixty-seven and five hundred and sixty-eight of the Code of Virginia, as amended by an act passed at the present session of this General Assembly, with right of appeal and super-seedeas to the State as provided in section five hundred and seventy-three of the Code, and the act amendatory thereof.

(b) If such assessment has been made, or shall be hereafter made, by the State Corporation Commission, of the real or personal property or of the franchises of any corporation in any case for which a remedy for the redress and correction of any such assessment is not now expressly provided by law, any such corporation, or the State, or any county or city, at the instance of the Attorney General for the State, and of the Commonwealth's attorney for any county or city aggrieved, may, at any time within sixty days from the passage of this act, or if the assessment complained of shall be hereafter made within sixty days after receiving a certified copy of the assessment and ascertainment of such taxes by the State Corporation Commission, apply to the Supreme Court of Appeals in the manner and upon the terms prescribed by said court.

2. This act shall be in force from its passage.

Sec. 569. Treasurer restrained from collecting; how money refunded.—An order of exoneration made as aforesaid, when delivered to the treasurer, shall restrain him from collecting so much as is thus erroneously charged; or if the same has already been collected, shall compel him to refund the money, if such officer has not already paid it into the treasury; and either way, when properly indorsed by the applicant, it

shall be a sufficient voucher to entitle the officer to a credit for so much in his settlement with the Auditor of Public Accounts; provided, that no such order of exoneration or order refunding money, shall be granted unless the application be made within the time as prescribed by section five hundred and sixty-seven of the Code.

Sec. 570. If paid into treasury, how refunded.—If what was so erroneously charged has been paid into the treasury, the order of court shall entitle the claimant to a warrant on the treasury for the amount thereof, provided application for the same be made to the Auditor of Public Accounts within one year after the date of such order.

Sec. 571. (As amended by act approved March 10, 1914.) Redress against erroneous assessment of levies and local taxes.—Any person assessed with county or city levies and other local taxes, on lands or other property, aggrieved by any such assessment, may, unless otherwise specifically provided by law, within two years from the first day of September of the year in which such assessment is made, apply for relief to the circuit or corporation court of the county or city wherein such assessment was made; and thereupon the court shall order that he be exonerated from the payment of so much as is improperly assessed, if not already paid, and if paid, that it be refunded to him by the treasurer, who shall have credit for the same in his settlement; except, that where it is shown to the satisfaction of the court that there has been a double assessment of the same property in any case, one of which assessments is proper and the other erroneous, and that a proper single tax has been paid thereon, but that the erroneous tax has not been paid, the court may order that the applicant be exonerated from the payment of such erroneous assessments, even though the application be not made within two years as hereinbefore required.

Sec. 572. When court may render judgment against commissioner for costs; when relief refused.—If the court shall be of opinion that the error asked to be corrected was caused by the neglect or carelessness of the commissioner, it may render judgment against him for the costs. If the error was caused by the failure or refusal of the applicant to furnish the commissioner with a proper description, exhibition or lists, or with the necessary information, as required by law, the court shall refuse relief.

Sec. 573. Appeal and supersedeas allowed the State; proceedings in.—If from the statements of the facts or other evidence the Auditor of Public Accounts shall be of opinion that the order of the court granting the redress is erroneous, he may, within one year from the time such order is made, file a petition for a rehearing of such application; said petition may be filed in said court or with the judge thereof in vacation, and shall be in the name of the Commonwealth, and the filing of the same shall operate as a supersedeas, and the matter shall thereupon be reheard in said court and witnesses examined in the same manner as if no previous hearing has been had. The petition shall be presented and the hearing conducted by the attorney for the Commonwealth of the county or corporation.

At the hearing the court shall make such order thereon as may be proper. And should the order of the court be against the Commonwealth, the Auditor of Public Accounts may take an appeal to the Supreme Court of Appeals, and a supersedeas may be granted in such case in the same manner as now provided by law in cases other than cases of appeal of right. No costs shall be adjudged against the Commonwealth on the appeal, but costs may, in the discretion of the court, be awarded against the commissioner of the revenue who made the assessment, if the same be erroneous.

Sec. 573-a. Correction of erroneous assessments in cases not already provided for.—In any case where any person or corporation is aggrieved by any assessment of his or its real or personal property, for the

correction and redress of which no remedy has been heretofore expressly provided by law, such person or corporation may obtain redress in the following manner and upon the following conditions:

(a) If such assessment was heretofore made of personal property by a commissioner of the revenue at any time prior to February first, nineteen hundred and two, then the application may be made at any time before July first, nineteen hundred and four, in the court, and relief shall be given in the manner and upon the terms and with the effect prescribed in sections five hundred and sixty-seven and five hundred and sixty-eight of the Code of Virginia, as amended by an act passed at the present session of this General Assembly, with right of appeal and super-seedeas to the State as provided in section five hundred and seventy-three of the Code and the act amendatory thereof.

(b) If such assessment has been made, or shall be hereafter made, by the State Corporation Commission, of the real or personal property or of the franchises of any corporation in any case for which a remedy for the redress and correction of any such assessment is not now expressly provided by law, any such corporation, or the State, or any county or city, at the instance of the Attorney General for the State, and of the Commonwealth's attorney for any county or city aggrieved, may, at any time within sixty days from the passage of this act, or if the assessment complained of shall be hereafter made within sixty days after receiving a certified copy of the assessment and ascertainment of such taxes by the State Corporation Commission, apply to the Supreme Court of Appeals in the manner and upon the terms prescribed by said court.

#### Penalties; suits and prosecutions.

Sec. 574. Penalties for violation of the revenue laws.—Any person who engages in or exercises any business, employment or profession without a license, if a license be required by law, or in any manner violates the license or revenue laws of this State, if no specific fine is imposed for such violation, shall pay a fine of not less than thirty nor more than one thousand dollars for each offense.

Sec. 575. How recoverable.—The penalties prescribed in this chapter may be recoverable by action of debt, presentment, indictment, or information.

Sec. 576. How and when action of debt brought; pleadings; arrest of defendant; may give bond; where bond filed.—Such action of debt may be brought in the name of the Commonwealth, either in the county or corporation wherein the offense was committed, or wherein the offender resides or may be found; and such action may be in the circuit court of the county or the circuit or corporation court of the corporation, and may be instituted at any time within five years after the offense was committed, and shall be for the maximum penalty prescribed, and for each violation of any of the provisions contained in this chapter. In such action bail may be required as matter of right, and, if deemed necessary, an attachment may issue without the affidavit and bond required in other cases. A declaration shall be filed, but no orders or pleadings at rules shall be necessary, and no exception shall be allowed to the declaration for want of form. If the offense be not sufficiently stated, the court shall require, under such rules as it may adopt, at any time before a verdict is rendered thereon, a full and explicit statement of the same. In all such proceedings the court shall render judgment according to the very right of the case. If the defendant be arrested and in custody for want of bail, he may at the time of the arrest or any time before a judgment be rendered in the action, give bond with sufficient surety to the officer making the arrest, or to the clerk of the court wherein the action was instituted, payable to the Commonwealth, in a penalty equal to the penalty sued for, and with condition for the appear-

ance of the party to answer the action, and to abide by and satisfy the judgment of the court. Upon the execution of such bond the defendant shall be discharged from custody. The bond shall be returned to and filed by the clerk with the papers in the suit.

Sec. 577. Presentment, indictment, or information; process thereon; attorney's fee; no officer to receive fees out of treasury; taxation of costs; limitation to prosecutions.—Upon any presentment made, indictment found, or information filed in a prosecution under the revenue laws, the court may award a *capias* or other legal process against the defendant, returnable to the same or the next term of the court. In all actions of debt, or prosecutions for any violation of the revenue laws, the attorney for the Commonwealth, in case there be a judgment for the Commonwealth, shall be entitled to a fee of ten dollars, to be taxed in the bill of costs and paid by the defendant. No attorney or officer shall be entitled to the payment of any fees out of the treasury for services rendered in any proceedings authorized by this chapter. In all judgments rendered in behalf of the Commonwealth in any suit or prosecution under the revenue laws, the clerk, among other costs, shall tax against the defendant the sum of five dollars as the expenses of the jury, which the clerk shall, with the fine, certify to the Auditor of Public Accounts, and said costs shall be paid into the public treasury to the credit of the Commonwealth; provided, that no such expenses of the jury shall be taxed unless jurors be entitled by law to receive compensation for their services. Two years shall be allowed to institute any criminal prosecution for a violation of the revenue laws.

Sec. 578. (As amended by act approved March 18, 1915.) Grand juries to examine books of assessment; fraudulent returns; when and how books corrected; when offender prosecuted; punishments.—It shall be the duty of the judges of the circuit and corporation courts, at the term next succeeding the return by the commissioners of their several books of assessments, if they shall deem it advisable, to charge the grand juries empaneled by them to examine said books of assessment, and whenever the grand juries shall think that there is probable cause to believe that any person has made a false or fraudulent return of his taxable property to the commissioner, they shall thereupon summon the person suspected of making such a false or fraudulent return, to give such explanation as he may desire, and if, on full examination and interrogation, of said person, or the examination of such witnesses as they may choose to summon, they shall believe that such false return was made by him through ignorance or mistake, and with no fraudulent purpose; he may be allowed to correct the same on said books, which correction shall be certified by the commissioner to the Auditor of Public Accounts; but if they believe that said false return was made with a fraudulent purpose to evade the revenue laws, they shall proceed to find an indictment against him, and if on a trial of the same the defendant be found guilty he shall be fined in a sum equal to double the amount of the taxes with which he is properly chargeable, and be confined in jail at the discretion of the jury.

Sec. 716. Auditor to be informed of violations of revenue laws.—Every commissioner of the revenue shall give information to the Auditor of Public Accounts of any violation in his county or corporation of any law in relation to the public revenue. And every sheriff or collector shall give information to the Auditor of any violation of duty by any commissioner of the revenue for his county or corporation.

Sec. 817. Appointment of deputies; their powers; how removed.—The treasurer of any county or city, the sheriff of any county, the sheriff or sergeant of any city, any commissioner of the revenue, and any county surveyor, with the consent of the circuit court of his county or corporation court of his corporation, any county clerk, the clerk of any circuit or city court, with the consent of the court of which he is clerk, or in



any case with the consent of the judge of the court in vacation (the said consent in vacation being given in writing), may appoint one or more deputies, who may discharge any of the official duties of their principal during his continuance in office, unless it be some duty the performance of which by a deputy is expressly forbidden by law. The order of appointment shall be entered on the minute book of such court, whether made in term time or in vacation. Any such deputy before entering upon the duties of his office, shall take and subscribe the oath now provided for county officers, which oaths shall be filed with the clerk of the court by whose assent he has been appointed, and such clerk shall, properly label and file all such oaths in his office for preservation. Any such deputy may be removed from office either by his principal or by the court, or by the judge in vacation.

Sec. 1514. Assessment of school taxes; district taxes to be kept separate; duty of Auditor as to land and property books. (As amended by act approved March 14, 1908.)—All taxes imposed for public free school purposes, whether by the State or by or for any county, or by or for any school district, shall be assessed at the same time and in the same manner as are State and county taxes for ordinary purposes; and in any county or district where such tax has been levied by the board of supervisors of the county it shall be the duty of the commissioners of the revenue therein to extend such tax in the copies of their land and property books which they return to the treasurer of the county. Where two or more school districts are included in the same commissioner's district it shall be his duty, when he extends the school tax in his land and property books, to keep separate the tax for each school district, indicating by name or number the district wherein the property is taxed. It shall be the duty of the Auditor of Public Accounts to have the land and property books prepared with three columns, one for entering the county school levies, one for entering the district school levies, and the third for entering the name or number of the school district wherein the property is taxed. The said land and property books shall be so ruled as to provide for the proper assessing of all local school taxes, including those on property, et cetera, not assessed with State taxes.

Sec. 2374. Report of commissioner of revenue to escheator.—Each commissioner of the revenue shall annually, in May, furnish to the escheator of his county or corporation a list of all lands within his district of which any person shall have died, seized of an estate of inheritance intestate, and without any known heir, or to which no person is known by him to be entitled; but no land shall be liable to escheat which for twenty years has been in the actual possession of the person claiming the same, or those under whom he holds, and upon which taxes have been paid within that time.

Sec. 3988. Commissioners, sheriffs, constables, etc., to give information of violation of penal laws to attorneys for the Commonwealth.—Every commissioner of the revenue, sheriff, constable or other officer shall give information of the violation of any penal law to the attorney for the Commonwealth, who shall forthwith institute and prosecute all necessary and proper proceedings in such case, whether in the name of the Commonwealth or of a county or corporation; and may in such case issue, or cause to be issued, a summons for any witness he may deem material, to give evidence before the court or grand jury. It shall, however, be unlawful for any attorney for the Commonwealth to go before any grand jury during their deliberations except when duly sworn to testify as a witness, but he may advise the foreman of the grand jury or any member or members thereof in relation to the discharge of their duties.

## GENERAL PROVISIONS OF THE CODE.

**Prescribing duties of county and city treasurers relative to the collection of taxes, etc.**

Sec. 602. Treasurers to collect and pay over taxes and levies.—Each county and city treasurer shall receive the State revenue and the county and city levies, and account for and pay over the same in the manner provided by law.

Sec. 603. (As amended by act approved March 18, 1916.) When to receive taxes and levies; shall advertise time and place; penalty on taxpayers after first of December; treasurer to call on each taxpayer; when they may distrain.—Each treasurer shall commence to receive the State taxes and county and city levies as soon as he receives copies of the commissioners' books, and continue to receive the same up to and including the first day of December of each year; and for this purpose each county treasurer shall advertise for at least ten days at the courthouse and at the voting places in the magisterial districts, in such manner as may be necessary to give general publicity thereto, upon what day or days he will be at some convenient public places in each magisterial district to receive taxes and levies and shall, at the time specified, go to the places so designated and remain there one day or more, at his discretion, for the purpose of receiving the State taxes and county levies, and shall receive the same, and so forth. Any person failing to pay any State taxes or county and city levies to the treasurer on or before the first day of December shall incur a penalty thereon of five per centum, which shall be added to the amount of taxes or levies due from such taxpayer, which, when collected by the treasurer, shall be accounted for in his settlements.

It shall be the duty of the treasurer, after the first day of December to call upon each person chargeable with taxes and levies who has not paid the same prior to that time, or upon the agent, if any, of such person resident within the county or corporation for payment thereof; and upon failure or refusal of such person or agent to pay the same he shall proceed to collect them by distress or otherwise; provided, that should it come to the knowledge of the treasurer that any such person or persons owing such taxes or levies is moving or contemplates moving from the county or corporation prior to the first day of December, he shall have power to collect the same by distress or otherwise, at any time after such said bills shall have come into his hands; provided, further, that it shall not be necessary for the treasurer of the county of Henrico to designate or to go to any place other than the county courthouse in the city of Richmond in order to receive the taxes and levies to be paid to such treasurer.

Sec. 604. (As amended by act approved March 18, 1916.) When treasurers to pay taxes into treasury; final settlement; Auditor may call for statement of collections and require payment; treasurers of Lynchburg, Norfolk, Petersburg and Richmond to make settlements weekly; removal for failure.—Each treasurer shall, on the first day of January of each year, make up a statement of all State taxes collected by him on or before December first next preceding, verify the statement by affidavit, and forward it to the Auditor of Public Accounts within fifteen days. On or before the fifteenth day of June of each year he shall make his final settlement with the Auditor of Public Accounts, furnishing a statement of all moneys collected by him on account of taxes and penalties since his last settlement with the Auditor, and also lists of insolvents and delinquents at the time and in the mode prescribed in the following section. The Auditor of Public Accounts may call upon any county or city treasurer, at any time he thinks proper, to pay into the State treasury any and all money in his hands

belonging to the Commonwealth, and such treasurer shall, within five days from the receipt of such call, make the payment. If any treasurer fail to make any statement or payment required by this section, within the time prescribed, he shall forfeit his commissions; provided, that the treasurer of each of the cities of Richmond, Petersburg, Norfolk, and Lynchburg shall render statement of collections on Monday of each week, and, at the same time pay into the treasury the amount shown by such statement to be due; and if any treasurer fail at any time to render the statements and make the payments, such failure shall be deemed a sufficient cause for his removal from office under the provisions of section eight hundred and twenty-one of the Code of Virginia.

**Additional remedies for the collection of taxes, State, county and municipal.**

AN ACT to amend and re-enact an act approved March 24, 1914, as amended by an act approved March 21, 1916 (chapter 425, Acts 1916), entitled an act to provide additional remedies for the collection of taxes, State, county and municipal. Approved March 16, 1918.

1. Be it enacted by the General Assembly of Virginia, That an act approved March twenty-fourth, nineteen hundred and fourteen, as amended by an act approved March twenty-first, nineteen hundred and sixteen (chapter four hundred and twenty-five, Acts nineteen hundred and sixteen), entitled an act to provide additional remedies for the collection of taxes, State, county and municipal, be amended and re-enacted so as to read as follows:

Section 1. Be it enacted by the General Assembly of Virginia, That the payment of any taxes, State, county or municipal, both those which have been assessed and those which ought to have been assessed, may, in addition to the remedies now allowed by law, be enforced by warrant, motion, action or debt or assumpsit, bill in chancery or by attachment before justices of the peace and courts of record within this State in the same manner, to the same extent, and with the same rights of appeal as now exist or may hereafter be provided by law for the enforcement of demands between individuals. The jurisdiction here conferred on courts of equity shall be concurrent with the jurisdiction in actions at law, and in such equitable proceedings it shall not be necessary to allege or prove any equitable grounds of jurisdiction.

Such proceedings shall be instituted in the appropriate court of the county or city wherein the taxes in question were assessed, or payable, or wherein the person against whom they were assessed resides, or wherein such person resided at the time such taxes were assessable.

Such proceedings shall be instituted and conducted in the name of the Commonwealth of Virginia by the attorney for the Commonwealth of the county or by the attorney for the city or town wherein they were assessed upon the request of the treasurer of such county, city, or town, or his deputy, or the Auditor of Public Accounts, or the Attorney General. The declaration, notice or other pleading or bill of particulars filed therewith shall contain a statement showing the beneficial interest respectively of the State, county and other municipal or political sub-division in the sum demanded, and may be amended at any time before final judgment or decree. Provided, that the defendant shall be entitled to a continuance for a reasonable time when said amendment is made, and any judgment or decree entered for the plaintiff shall show the same facts in regard to the amount for which it was rendered. In such proceeding the court shall have all the powers of a commissioner of the revenue under section five hundred and eight, Virginia Code, nine-

teen hundred and four, as amended by chapter two hundred and seventy-nine of Acts of nineteen hundred and fourteen, page four hundred and eighty-six; and under section five hundred and nine, Virginia Code, nineteen hundred and four, as amended by chapter one hundred and fifteen of Acts nineteen hundred and twelve, page two hundred and twelve, to the end that the court may enter an order in such proceeding requiring the taxpayer to pay all taxes with which he is chargeable upon a correct assessment of his property. Payment of such judgment or decree shall be enforced by appropriate process of execution or attachment in the same manner that it could be enforced in a proceeding between individuals, and a lien shall exist and be enforced against the real and personal property of the defendant prior to any other lien or incumbrance thereon. Where, after the rendition of such a judgment or decree against a defendant it seems to the attorney for the Commonwealth having charge thereof that there may not be found within the Commonwealth sufficient property of the defendant out of which the same may be enforced, but that the same could be enforced in some other jurisdiction, it shall be his duty to institute in some appropriate court, State or Federal, in such foreign jurisdiction, any appropriate proceeding to enforce therein the payment of such judgment.

This act shall not be construed to repeal any existing provisions of law providing for the collection of taxes.

(This act in force on and after June 21, 1918).

**Lands transferred—heretofore acquired or hereafter acquired by the United States—relief of taxpayers.**

AN ACT for the relief of all taxpayers in the State of Virginia whose lands during the year nineteen hundred and seventeen were taken or acquired by the United States, or shall be so taken or acquired in any year subsequent to the year nineteen hundred and seventeen. Approved March 15, 1918.

Be it enacted by the General Assembly of Virginia, That all taxpayers of this State whose lands, or any portion thereof, were, during the year nineteen hundred and seventeen, or shall be in any year subsequent thereto, acquired or taken in any manner whatsoever by the United States, shall be relieved from the payment of taxes and levies on such lands as have been or shall be so taken or acquired, for that portion of the year in which said property was or shall be so taken or acquired from and after the date upon which the title was or shall be vested in the United States, and the county treasurers as to lands situated in counties, and the city treasurers and city collectors as to lands situated in cities, so taken or acquired, shall receive from and receipt to the original owner of the lands so taken by the United States, for his proportionate part of the taxes and levies for said year, and credit the payment on the tax tickets, and shall return at the time he makes his return of lands and lots improperly assessed as required by law, the proportionate part of the taxes and levies exonerated from taxation for any such year, indicating on the margin of the list the date on which the property was acquired by the United State government. Which list when approved by proper authorities shall be considered as a credit to any such treasurer or collector in the settlement of the accounts for said year. The clerk of the court of the county or city in which the lands lie shall furnish a certificate to the Auditor of Public Accounts and to the county or city treasurer, showing the quantity of land taken or acquired by the United State government, name of the former owner, a description of the land and the district or ward in which the land is situated; also the date of the recordation of the deed by which such lands were taken or acquired by the United States government, as shown

by the records in his office, which certificate shall be sufficient evidence to county and city treasurers and city collectors, to authorize them to receive and pro rate the taxes and levies as herein authorized.

Any such taxpayer whose lands have been so taken during the year nineteen hundred and seventeen, who shall have paid his taxes and levies for the whole year, shall be entitled to recover such portion of said taxes as he would be relieved from paying under the terms of this act, on any lands that may have been taken or acquired during the year nineteen hundred and seventeen, by the United States, in the same manner as provided by law for the correction of erroneous assessments and refunding taxes erroneously charged; and any such taxpayer, who has not paid the taxes or levies on any such lands so taken or acquired, for the year nineteen hundred and seventeen, shall also be relieved of interest and penalties therefor, provided he shall make payment for his proportion of the taxes, and levies for the year nineteen hundred and seventeen, as herein provided, on or before the first day of July, nineteen hundred and eighteen.

Inasmuch as complete settlements for certain lands acquired by the United States during the year nineteen hundred and seventeen are liable to be delayed, pending the adjustment of taxes, an emergency is declared to exist, and this act shall be in force from its passage.

Sec. 752. How moneys paid into State treasury.—All moneys to be paid into the treasury of this State shall be paid by the person liable to pay the same to one of the depositaries provided for in the following section in the following manner: A warrant shall be obtained from the Auditor of Public Accounts or the Second Auditor, as the case may be, directing the treasurer to receive the sum to be paid; the treasurer shall, by his order upon the said warrant, require the said depository or the proper officer of the same to receive the sum therein mentioned; and upon receiving the same, the said depository or officer shall give a certificate on the same warrant that the said sum has been paid to said depository to the credit of the treasurer. Upon the return of the warrant, order, and certificate, the treasurer shall give a receipt for the sum so paid; and upon the same being delivered to the Auditor who issued the warrant, he shall grant a receipt therefor.

Sec. 757. Moneys may be paid into treasury by certified check, etc.—Any public officer or other person having to pay money into the treasury may make such payment by delivering to the Auditor of Public Accounts a certificate of deposit, or a certified check drawn, or endorsed payable to the Treasurer of Virginia, or his order, on some bank in this State, or in the cities of Baltimore and New York, or a draft drawn by some bank in this State, or in the cities of Baltimore or New York, on some other bank of this State, or of the cities of Baltimore or New York. Immediately upon the receipt of any such certificate of deposit, check, or draft, the Auditor shall cause the amount of the same, with a sufficient description thereof, to be entered to the credit of the person indebted; and should any check, draft, or certificate of deposit not be paid on presentation, the amount thereof, with all cost, shall be charged to the person to whose credit it was placed, and his liability and that of his sureties, except the additional liability for costs, shall be as if he had never offered any such check, draft, or certificate of deposit.

(Bank meant is a State or national bank. Checks on private bankers cannot be accepted).

Sec. 604-a. Auditor of Public Accounts to make a statement annually, showing treasurers who are in arrears; manner in which the same shall be made public.—Whereas during every session of the General Assembly it is developed that some of the county or city treasurers are in arrears to the State on account of collection of taxes, thereby depriving the Commonwealth of its just dues which should be promptly turned into her coffers; and

Whereas, it is right and proper that the sureties of all such treasurers, as well as taxpayers of the State, should be apprised of the true facts in connection therewith; therefore,

The Auditor of Public Accounts be, and he is, hereby required to have made from the books in his office, annually, at the end of the fiscal year, commencing with the thirtieth day of September, eighteen hundred and ninety-six, a statement showing the condition of the accounts of every county or city treasurer of the Commonwealth who is in arrears to the State in his collections therefor, giving the year of such delinquency; and it shall be the duty of the said Auditor to transmit, within thirty days thereafter, a copy of such statement to the clerk of each county or city wherein such treasurer resides or holds his office, respectively, and it shall be the duty of every such clerk to make a copy of the same without delay and post upon the front door of his courthouse, and place the original on file in his office where it may be conveniently examined by any taxpayer so desiring, and he shall allow any newspaper desiring to publish the same, to make a copy of it.

Sec. 866-a. The suspension of treasurers of counties and cities in certain cases.—The Governor shall have power to suspend the treasurer of any county or city of this Commonwealth or other officer charged with the collection of the public revenues of the State, from collecting the revenues of the State for such county or city, for failure to execute and perform the duties required of such officer under the laws and statutes of the Commonwealth with reference to the collection of the State revenues; and said officer shall not collect any further, the State revenues, unless the General Assembly, by joint resolution, restore him to office. And the collection of the State revenue in such city or county shall be made by the person appointed by the Governor for that purpose, and such appointee, after having qualified and given bond according to law, shall discharge all the duties of his office to which he is appointed during the time of the suspension of his predecessor, and shall be amenable to all the rules, regulations, requirements and responsibilities declared by the laws of this State pertaining to the collection of the State revenue.

Chap. 335—AN ACT to amend and re-enact chapter 1140 of Acts of Assembly, session 1899-1900, entitled an act to authorize and empower the county and corporation courts of the Commonwealth to suspend any treasurer of any county or city, whenever it shall appear from the report of the Auditor of Public Accounts, the board of supervisors, or otherwise, the said treasurer, clerk, or other officer has failed to make settlement or pay over the amount found by such Auditor, board of supervisors, etc., to be due from such treasurer, clerk, or other officer, as the law directs; and to authorize and empower said court, or the judge thereof in vacation, to appoint some person to discharge the duties of such treasurer, clerk, or other officer until settlement and payment aforesaid, is made, approved March 7, 1900. Approved December 3, 1903.

1. Be it enacted by the General Assembly of Virginia, That chapter eleven hundred and forty of Acts of Assembly, session eighteen hundred and ninety-nine and nineteen hundred, entitled "an act to authorize and empower the county and corporation courts of the Commonwealth to suspend any treasurer of any county or city, whenever it shall appear from the report of the Auditor of Public Accounts, the board of supervisors, or otherwise, the said treasurer, clerk, or other officer has failed to make settlement or pay over the amount found by such Auditor, board of supervisors, and so forth, to be due from such treasurer, clerk, or other officer, as the law directs; and to authorize and empower said court, or the judge thereof in vacation, to appoint some person to dis-

charge the duties of such treasurer, clerk, or other officer, until settlement and payment aforesaid is made," approved March seven, nineteen hundred, be amended and re-enacted so as to read as follows:

1. The Auditor of Public Accounts shall annually, on the fifteenth day of August, report to the judge of each circuit and city court of record, and the Commonwealth's attorney of each county and city of the State, whether the treasurers of said counties and cities have settled for and paid in full the funds due by them to the Commonwealth, and if not paid, then said Auditor shall report the amounts respectively due and owing by said treasurers.

2. The Auditor of Public Accounts shall likewise report to said judge and Commonwealth's attorneys any clerk or other officer who has failed for thirty days to report and pay over, as required by law, any money due by them, respectively, to the Commonwealth.

3. If it shall appear that any treasurer as aforesaid, has failed or refused to settle for or pay over, as required by law, any funds due or owing by him to the Commonwealth, then the said court shall suspend such treasurer until he shall make settlement and payment in full of the funds due by him as such treasurer to the Commonwealth, and said court, or the judge thereof in vacation, may, if deemed necessary, appoint some suitable person to discharge the duties of such treasurer until settlement and payment as aforesaid. The person so appointed shall give bond and qualify, as treasurers are now required by law to do; but before the said court shall suspend such officer the said court, or judge thereof in vacation, shall issue a rule against said officer, returnable after not less than ten days' notice to the first day of the next term of said court, to show cause, if any he can, why the court should not suspend him as aforesaid.

4. If it appear that any clerk or other officer of any court of any county or city, charged with the collection of public moneys, has failed for thirty days to report and pay over, as required by law, to the Auditor or any proper person authorized by law to receive the same, any funds collected by such clerk or other officer, then said court shall in like manner and after service of rule, as prescribed by section three of this act, suspend said clerk or other officer until such settlement and payment have been made by such clerk or other officer; and if said court, or the judge thereof in vacation, deem it necessary, it shall appoint some competent person in like manner to discharge the duties of such clerk or other officer until settlement and payment as aforesaid.

5. The treasurers of the several counties of this State shall settle with the board of supervisors and school boards by the first day of October of each year, and shall, on said first of October, exhibit to said judge and Commonwealth's attorney the cash to balance their accounts, if any is due, with the county levy and the county school fund. If any treasurer fail to produce said cash to balance his said account, then said court shall, after service of rule as prescribed by section three of this act, suspend said treasurer, and appoint some competent person to discharge his duties, as provided in section three of this act.

2. This act shall be in force on and after February first, nineteen hundred and four.

Sec. 605. Treasurers to return lists of uncollectible taxes and delinquents.—The treasurer, after ascertaining which of the taxes and levies assessed in his county or city cannot be collected, shall, not later than the first day of July in each year, make out lists of three classes—to-wit: First, a list of property on the commissioner's land book improperly placed thereon or not ascertainable, with the amount of taxes and levies charged on such property; secondly, a list of other real estate which is delinquent for the non-payment of the taxes and levies thereon; and thirdly, a list of such of the taxes and levies so assessed, other than on real estate as he is unable to collect, except that in the counties of

Accomac and Northampton it shall be lawful for the treasurers of said counties to make such lists at any time prior to the first day of December of any year.

Sec. 606. Form of lists; oath.—The lists mentioned in the preceding section shall be in such form as the Auditor of Public Accounts directs.

And the treasurer returning such list shall, at the foot thereof, subscribe the following oath:

"I, . . . . ., treasurer (or deputy treasurer) of the county (or city) of . . . . ., do swear that the foregoing list is, I verily believe, correct and just; that I have received no part of the taxes or levies for which the real estate therein mentioned is returned delinquent; that there is no timber on any of the respective tracts of land which might have been sold for said taxes; that I have endeavored to rent out the respective tracts and lots of land publicly after due advertisement, and failing in that, privately, as required by law, and have been unable to do so; that there was and is no tenant upon any of the respective lots and tracts of land from whom said taxes could or can be collected; and that I have otherwise used due diligence to find property within my county or city, liable to distress for said taxes or levies, and have found none."

Sec. 607. Lists to be verified by oath; copy of third list to be posted.—The lists mentioned "first" and "thirdly" in section six hundred and five shall each of them be verified by the oath of the treasurer and each of his deputies, to the effect that they verily believe no part of the taxes or levies embraced in such lists has been or could have been collected by them; and a copy of that "thirdly" mentioned shall be posted at the front door of the courthouse of the county or city on a court day during the term next preceding the time at which the list may be presented to the court and judge under the following section.

Sec. 608. (As amended by act approved March 25, 1914.) Court to examine and correct lists, after being examined and approved by commissioners, supervisors, and examiners of records; copies to be certified to Auditor of Public Accounts; copy of first list to be certified to commissioner; original list and tickets to be preserved by clerk; delinquent capitation taxes and delinquent personal property taxes and levies, to be received by clerk; his report, settlement, et cetera.—Each of the three lists shall be presented to and be examined by the circuit court of the county, or the judge thereof in vacation, or by the corporation or hustings court of the city, or the judge thereof in vacation. The court or judge being satisfied of the correctness of said lists, and that the taxes and levies are correctly extended, or having corrected them, if erroneous, shall direct the clerk to certify copies thereof to be furnished him by the treasurer to the Auditor of Public Accounts, and a copy of the list first mentioned to the commissioner of the revenue, who shall correct his books accordingly; but said lists shall not be presented to the court or judge nor allowed unless they have first been submitted to the commissioner of the revenue for the county, district or city to which they relate, or, in the case of his death, to some other commissioner, if any there be, and accompanied by the written opinion of such commissioner touching the propriety of such lists and each case therein contained, verified by his oath, and shall also have been submitted, in case of a county treasurer, to the board of supervisors of said county, and are accompanied by the certificates of said board touching the propriety of such lists and each case therein contained. And where the assessment has been made on the report of the examiner of records, the said list shall not be presented to the court or judge nor allowed unless they have been first submitted to the examiner of records of the county, district, or city to which they relate, or in case of his death, to his successor, if any there be, and accompanied by the written opinion of such examiner, verified by his



oath, touching the propriety of such lists and each case therein contained. The supervisors shall assemble for said purpose at their respective courthouses not later than the first day of August in each year. The original lists, and the tickets for taxes and levies corresponding therewith, shall be preserved by the clerk in his office. After the said copies are so directed to be certified, the treasurer shall not receive any of the taxes or levies mentioned in the said lists, but the taxes and levies mentioned in the third list, namely, capitation taxes, and personal property taxes and levies, can be paid to the clerk of the circuit or corporation (or hustings) court, who shall, in a book to be kept in his office for the purpose, enter the name of each person who pays any part of the taxes and levies, the amount paid and date or such payment; and on the first day of March and on the first day of September of each year the clerk shall make, under oath, a report in detail to the Auditor of Public Accounts of the taxes which are the property of the State, and the clerk shall, at the same time make, under oath, report to the board of supervisors, or city or town councils, of the amount which is the property of the county, district, city or town, and the clerk shall, at the time of making such report, pay to the Auditor of Public Accounts the amount due the State, and the board of supervisors the amount due the county, district, et cetera, and to the city or town council the amount due the city or town, less the commission which he is by law authorized to retain.

Sec. 609. Penalty on treasurers for false lists, also for returns as "delinquents" where sufficient property liable to distress.—Any treasurer who returns in any such lists, real estate, persons, or property as delinquent for the non-payment of taxes or levies, when the same or any part thereof shall actually have been received by him, shall forfeit, if the return was by design, ten times the amount of taxes and levies so actually received, and if the return was by mistake, twice the amount, one-half of which forfeiture shall in each case be to the Commonwealth, and the other half to the person charged with such taxes and levies. Any treasurer who returns in such lists any real estate, persons, or property as delinquent, when he had either found, or by using due diligence might have found, sufficient property within his bailiwick liable to distress for the taxes and levies for which such real estate, persons, or property are returned delinquent, shall forfeit to the Commonwealth a sum equal to five times the amount of the said taxes and levies.

Sec. 610. Treasurer to forward lists to Auditor and receive credit for taxes.—The copies of lists directed to be certified to the Auditor shall be placed by the clerk in a sealed enclosure directed to that officer, and delivered to the treasurer by whom the lists were returned, to be by him forwarded to the Auditor, who shall credit the treasurer with the amount of State taxes mentioned in the first and third lists if they be presented at his office within three months next after his final settlement, but not otherwise.

Sec. 611. Clerks to record and index list of real estate returned "delinquent."—The clerk of the county or corporation or hustings court shall record, in a book to be kept for the purpose, the list of real estate delinquent for the non-payment of taxes and levies thereon mentioned "secondly" in section six hundred and five, and index the same in the names of the persons against whom such taxes and levies are assessed.

Sec. 612. Auditor to place copy of "third" lists in hands of officer for collection; supervisors and council to cause "second" and "third" lists to be published and posted.—The Auditor shall, within sixty days after receiving said third list, or as soon thereafter as practicable, place certified copies of the same for collection in the hands of any sheriff, sergeant, constable, or collector (except that such lists shall not be placed in the hands of any officer who returned the same),

who shall collect the same, giving to each person from whom such collection is made, a receipt specifying the several items of taxes and levies so collected, and account to the Auditor within one year after the list is placed in his hands. Said officer shall have the same power of distress and be accountable for said taxes and levies in like manner as treasurers, and he and his sureties shall be subject to all such remedies as are given the Commonwealth against treasurers for failure to pay. Within sixty days after the said second and third lists have been allowed and certified according to the provisions of section six hundred and eight, the clerk of the county or corporation or hustings court of each county or corporation shall lay a certified copy thereof, including State taxes and county or city levies before the board of supervisors of the county or the council of the city, as the case may be; and it shall be the duty of the supervisors or the council to cause said lists, or such parts thereof as may be deemed advisable, to be published for two successive weeks in a newspaper in the county or city, or in hand-bills to be posted generally throughout the county or city and at the front door of the courthouse thereof for three successive terms of the court.

Sec. 613. (As amended by act approved March 13, 1908.) Compensation of treasurers for receiving and paying over revenue.—Every treasurer shall be allowed for his services in receiving and paying over the revenues on amounts of twenty-five thousand dollars and less, five per centum, and on amounts in excess of twenty-five thousand dollars, three and one-half per centum, which shall be the entire compensation allowed treasurers in counties and cities in which the revenue exceeds twenty-five thousand dollars; provided, that in counties and cities in which the revenue does not exceed ten thousand dollars, he shall, in addition to the five per centum, receive four per centum on all revenues remaining unpaid on December first and collected by him; and in counties and cities in which the revenue exceeds ten thousand and does not exceed fifteen thousand dollars, he shall, in addition to the five per centum, receive three per centum on all the revenue remaining unpaid December first and collected by him; provided, further, that the commissions of the city treasurer, for collecting and paying over the revenue where the annual collection is in excess of sixty thousand dollars, shall be at the rate of two per centum on such excess; provided, further, that where the revenue exceeds fifteen thousand dollars, but is not sufficiently in excess thereof to make the treasurer's compensation as much as it would have been had such revenue been less than fifteen thousand dollars, the treasurer shall be entitled to two per centum commission on all revenue remaining unpaid the first of December and collected by him up to fifteen thousand dollars.

Sec. 614. (As amended by act approved February 16, 1918.) Their compensation for receiving and disbursing levies.—The county treasurer shall be allowed for his services in receiving and disbursing the county and school levies, including all monies collected by order of the county authorities for any purpose, the compensation provided for in the preceding section, and the city treasurer shall be allowed for his services in receiving and disbursing the city and school levies (where he is collector of such levies) the same rate of compensation allowed by the preceding section for receiving and paying over the revenues, except all amounts over twenty-five thousand dollars, on which such city treasurer shall be allowed three and a half per centum. But upon all funds turned over by any out-going county treasurer, his successor for receiving and disbursing said funds shall have not more than two per centum commission; provided, however, the operation and effect of this act shall become null and void upon the passage and taking effect of any general law on this subject providing for the compensation of treasurers of counties.

(This section as amended in force on and after June 21, 1918).

**Commissions to treasurers. Sections 613, 614 and 1515 construed.**

**Chap. 348**—AN ACT to construe and make plain how treasurers' commissions are to be paid under section 613 of the Code of Virginia, as amended and re-enacted by an act approved March 13, 1908, entitled an act to amend and re-enact sections 613 and 614 of the Code of Virginia, and under section 614 of the Code of Virginia, as amended and re-enacted by an act approved March 10, 1910, and under section 1515 of the Code of Virginia, as amended and re-enacted by an act approved March 11, 1904. Approved March 23, 1912.

1. Be it enacted by the General Assembly of Virginia, That sections 613, 614 and 1515 of the Code of Virginia, as amended and re-enacted as set forth in the title of this act, be construed as follows:

In computing commissions of the treasurer for receiving and disbursing State revenues, under section 613, such revenues shall be treated as a separate and distinct fund; in computing his commissions for receiving and disbursing the county levies, except those for school purposes, including all moneys collected by order of the county authorities for any purpose under section 614, such county levies except those for school purposes, including all moneys collected by order of the county authorities for any purpose, shall be treated as a separate and distinct fund, and in computing his commissions under sections 1515, for receiving and disbursing county and district school levies, such levies shall be treated as a separate and distinct fund.

All acts or parts of acts in conflict herewith are hereby repealed.

**Sec. 615.** Auditor to deliver lists of delinquent treasurers to Attorney General, who shall proceed against them and their sureties; copy of notice to be recorded where treasurer or sureties has estate, and indexed.—On or before the first day of January and the first day of July of each year the Auditor of Public Accounts shall make out and deliver to the Attorney General a list\* of all the treasurers who have failed to make the statements or pay the sums required by section six hundred and four, and such lists, where the failure is to pay, shall specify the amount due from each of the said treasurers, and shall also specify the names of their sureties, respectively. It shall be the duty of the Attorney General to proceed forthwith against the treasurers in default and their sureties for the recovery of the amounts due from such treasurers, respectively, and the interest thereon, prescribed by section six hundred and eighteen. The proceedings may be by motion, on notice, in the circuit court of the city of Richmond. Copies of such notice, certified by the clerk of the said court, shall be forthwith sent by the Attorney General to the clerks of the county and corporation courts of any county or city wherein it is ascertained that the treasurer or his sureties proceeded against, has any estate, and the clerk to whom any such copy is so sent shall record it as a deed is required by law to be recorded, and index the same, as well in the name of the Commonwealth as of the treasurer and his sureties, each respectively.

**Sec. 616.** Lien of judgment and execution against treasurer and sureties.—A judgment in such proceeding, recovered against the treasurer, or against the treasurer and sureties, jointly or severally, shall be a lien on all his or their real estate, in any county or city, of or to which he, or they respectively, shall be possessed or entitled at or after the time such notice is recorded and indexed as aforesaid, in such county or city; and an execution, sued out on such judgment and placed in the hands of an officer to be executed, shall bind all the personal estate of such treasurer and sureties, jointly and severally, respectively, of or to which he, or they, each respectively, shall be possessed or entitled at or after the time the said notice is recorded and indexed as aforesaid, and before the return day of such execution; except that, as against an

assignee for valuable consideration of any of said personal estate which is not capable of being levied on under an execution, or as against a person making a payment to such treasurer, the lien of the execution by virtue of this section shall not affect such assignee or person making payment, unless he had notice of the execution, or of the pendency of said proceeding at the time of the assignment or payment, as the case may be.

Sec. 618. Penalty on treasurer for failure to pay over revenue.—Every treasurer who does not pay the revenue into the treasury at the time prescribed by law shall be charged with interest thereon at the rate of fifteen per centum per annum from the time the same was so payable.

Sec. 619. Auditor may appoint collectors of delinquent taxes and levies; compensation allowed.—The Auditor of Public Accounts may appoint a collector in any county or city to collect taxes and levies on persons and property therein, returned delinquent, and may allow him reasonable compensation, to be agreed on (before the service is commenced) and approved by the executive, which compensation shall not exceed twenty per cent. on what may be collected and paid into the public treasury.

Sec. 620. Collectors allowed reasonable time; shall give bond.—Such collector shall have a reasonable time allowed him by the Auditor, and shall, before he acts, execute a bond approved by the Auditor, with condition that he will faithfully collect the said taxes and levies, and account for and pay the same into the treasury within the time so allowed. The bond shall remain filed in the Auditor's office.

**Delinquent capitation taxes past due—judges of courts to appoint collectors—their compensation, &c.**

Chap 488—AN ACT to provide for the collection of delinquent capitation taxes, past due three (3) years or more, by collectors to be appointed by the judges of the courts of the Commonwealth and to fix the compensation of such collectors. Approved March 22, 1916.

1. Be it enacted by the General Assembly of Virginia, That the judge of the circuit court of each county, and the judge of the corporation or hustings court of each city and the judge of the circuit court of each city, which has no other court of record, shall at the term preceding October the first of each year appoint a delinquent capitation tax collector, who shall give bond to the Commonwealth in such penalty as the court may deem proper, whose duty it shall be to enforce the collection by levy, garnishment, or otherwise, of all delinquent capitation taxes which shall be turned over to him for collection as is herein provided. A copy of the order making the appointment and a copy of the bond required shall be certified by the clerk of the court making the appointment to the Auditor of Public Accounts.

2. The said collector shall be allowed twenty per centum (20%) of all amounts collected by him, and shall on the first of each month make report to the clerk of the court, by which he was appointed, of the amounts collected by him and from whom collected, and shall at the same time pay over to the clerk of said court eighty per centum (80%) of the amount collected; and the clerk shall issue to the said collector a receipt for the amount paid over to him and shall at the same time forward to the Auditor of Public Accounts a duplicate of said receipt.

3. On or before the first day of October of each year the clerk of the court appointing the delinquent capitation tax collector, shall make out a duplicate list of all persons within his county or city who shall be as much as three (3) and not exceeding five (5) years delinquent in payment of capitation taxes, one of said lists shall be sent to the Auditor of Public Accounts and the other list shall be by said clerk delivered

to the delinquent capitation tax collector and as a compensation for his work in making out said list the clerk making said list shall receive five (5) per centum of all moneys collected from the said list by him made, which said amount shall be retained by said clerk out of the money paid over to him by the said collector, and the clerk shall annually on or before the fifteenth day of October pay into the State treasury, through the office of the Auditor of Public Accounts the amount paid over to him by the said collector, less the commission authorized by this act to be retained by the clerk.

4. The Auditor of Public Accounts shall dispose of any funds arising under this act as other capitation taxes are disposed of.

5. The delinquent capitation tax collector shall on the thirtieth day of September of each year deliver to the clerk of the court the list of uncollected taxes which had been by said clerk previously delivered to him as hereinbefore provided, which said list shall be by the clerk of the court filed as other delinquent capitation tax lists are filed; and the clerk of the court shall, at the time of the receipt of the list of uncollected taxes delivered to him by said collector, certify to the Auditor of Public Accounts the total amount returned as uncollected.

**Act constituting capitation taxes lien upon real estate repealed.**

Chap. 398—AN ACT to repeal an act approved February 19, 1896, entitled an act to constitute capitation tax a lien upon real estate owned by the person at the time such capitation tax is assessed, as amended by an act approved December 3, 1903. Approved March 20, 1918.

1. Be it enacted by the General Assembly of Virginia, That an act approved February nineteenth, eighteen hundred and ninety-six, entitled an act to constitute capitation tax a lien upon real estate owned by the person at the time such capitation tax was assessed, as amended by an act approved December third, nineteen hundred and three, and designated in Pollard's Code as section six hundred and thirty-six-a, be, and the same is, hereby repealed as to capitation taxes, both heretofore and hereafter assessed.

(This act in force on and after June 21, 1918).

**Delinquent property taxes—attorneys for the Commonwealth to collect when appointed by the Auditor of Public Accounts—their compensation, &c.**

Chap. 473—AN ACT to authorize the Auditor of Public Accounts to employ the attorneys for the Commonwealth, in the several counties and cities, to take steps and institute actions at law or suits in equity for the recovery of taxes on personal property, money and income returned delinquent and to provide for the compensation of the attorneys and to require bond. Approved March 22, 1916.

1. Be it enacted by the General Assembly of Virginia, That the Auditor of Public Accounts is hereby authorized to employ attorneys for the Commonwealth in the several counties and cities to take steps and institute actions at law or suits in equity for the recovery of taxes on personal property, money and income returned delinquent, and it shall be the duty of the attorneys for the Commonwealth to accept such employment, their compensation to be agreed upon by the Auditor of Public Accounts and the attorney, which compensation, however, shall not exceed ten per centum of the amount collected, recovered and paid into the State treasury; which compensation the Auditor of Public Accounts

may authorize them to retain out of their collections when making their settlements with him at such times as he may require settlement. Each attorney so appointed shall give bond to the Commonwealth of Virginia for the faithful performance of the duties put upon him by this act, in a penalty to be fixed by the Auditor of Public Accounts in whose office the bond shall be filed.

Sec. 622. What may be distrained for taxes; fees of officers; notice to tenant.—Any goods or chattels in the corporation or county belonging to the person or estate assessed with taxes or levies, may be distrained therefor by the treasurer, sheriff, sergeant, constable or collector. In all cases property subject to levy or distress for taxes shall be liable to levy or distress in the hands of any person for taxes thereon.

Any timber or wood growing on the land belonging to the person or estate assessed with taxes or levies may be distrained and sold, so far as necessary, to pay the amount of such taxes and levies and expense of sale, and shall be sold standing in the manner prescribed for the sale of goods and chattels, other than horses, mules and oxen, under distress or levy for taxes; and the purchaser shall have the right to cut and carry away such wood or timber within twelve months after the purchase of the same, with the right of ingress and egress for this purpose, but shall not haul the same over any lands occupied at the time by growing crops.

Any real estate in the county or corporation belonging to the person or estate assessed with taxes or levies due on such real estate may be rented or leased by the treasurer, sergeant or collector, at public outcry, in the discretion of such treasurer, sergeant, or collector, either at the front door of the courthouse or on the premises, or at some public place in the community where the premises are situated, after giving not less than fifteen days' notice by printed or written notices posted at the front door of the courthouse, and at three or more places in the neighborhood of the real estate to be leased, such leasing shall be for a term not exceeding one year, and for cash sufficient to pay the taxes or levies due on the real estate so rented, and the costs and charges of advertising and leasing.

When a lease is effected, the treasurer, sergeant or collector leasing such real estate, shall put the lessee in possession thereof, and for such purpose shall have like powers as those exercised by a sheriff acting under a writ of possession.

When the sheriff, sergeant or collector advertises and leases, or advertises without leasing, a parcel of real estate under this section, he shall receive a fee of sixty cents, to be paid as a part of the costs of this proceeding.

In all cases where a treasurer, sergeant or other collecting officer has to levy or distrain and sell, or levy or distrain without selling, he shall receive a fee of sixty cents, to be collected with the taxes. But in no case shall any of these fees be paid by the State.

When the real estate is advertised for leasing for the taxes and there is any tenant in possession of the property so advertised, then the treasurer or other collecting officer making the lease, shall serve upon such tenant, at least five days prior to the day of leasing, a copy of the notice of leasing.

This service shall be in conformity with section thirty-two hundred and seven of the Code of Virginia.

Sec. 623. When treasurer may distrain.—A treasurer may distrain for taxes and levies for which he has accounted to the Auditor of Public Accounts and the county authorities, respectively, at any time within one year after the period fixed by section six hundred and four of the Code of Virginia for his final settlement with the Auditor of Public Accounts for State taxes.

Sec. 624. Property of tenant, etc., liable to distress; limitation of liability; when taxes and levies on land to be apportioned.—The goods and chattels of the tenant or other person in possession, claiming under the party or estate assessed with taxes or levies on land, may be distrained if found on the premises, but not for an amount exceeding the rent contracted to be paid by such tenant for said premises, nor until the property of the landlord subject to distress, within the county or city, shall have been exhausted; and where the rent is payable in a share of the crop only the share of the crop belonging to the landlord shall be liable to levy. But when taxes or levies are assessed wholly to one person on a tract or lot, part of which has become the freehold of another by a title recorded before the commencement of the year for which such taxes or levies are assessed, the property belonging to the owner of that part shall not be distrained for more than a due proportion of the said taxes or levies.

Sec. 625. Where land lies partly in one county and partly in another county or corporation, how distress made; where residence of owner is in a different county or corporation, or taxpayer moves out of county or corporation, how taxes and levies collected.—Where taxes or levies are assessed on a tract of land lying partly in one county and partly in another county or corporation, the treasurer of the county or corporation in which the taxes or levies are so assessed may distrain on the part of the land lying in the other county or corporation in the same manner as if such part was in his own county or corporation; and when the land or other property is in a county or corporation different from that of the residence of the owner, or where a person assessed with any taxes or levies, before paying the same, removes from the county or corporation in which the assessment was made, the treasurer shall have the same remedies for the collection of all such taxes and levies, in all respects, as if the person owing the taxes and levies resided in the officer's own county or corporation, or the said treasurer may transfer to the treasurer of the county or corporation in which such person resides the tickets for taxation and levies against such person or property, and the last-named officer shall proceed to collect the same and pay the proceeds to the former officer; and the commission for collecting the said tickets shall in such case be shared equally by the said officers.

Sec. 626. Mortgages, etc., no bar to distress.—No deed of trust or mortgage upon goods or chattels shall prevent the same from being distrained and sold for taxes or levies against the grantor in such deed while such goods and chattels remain in the grantor's possession; nor shall any such deed prevent the goods and chattels conveyed from being distrained and sold for taxes or levies assessed thereon, no matter in whose possession they may be found.

Sec. 627. Where officer cannot find sufficient goods, etc., to distress, how he shall proceed.—When the officer cannot find sufficient goods or chattels to distress for taxes or levies, any person indebted to or having in his hands estate of the party assessed with such taxes or levies may be applied to for payment thereof out of such debt or estate; and a payment by such person of the said taxes or levies, either in whole or in part, shall entitle him to a charge or credit for so much on account of such debt or estate against the party so assessed. If the person applied to do not pay so much as may seem to the officer ought to be recovered on account of the debt or estate in his hands, the officer shall, if the sum due for such taxes or levies does not exceed twenty dollars, procure from a justice a summons directing such person to appear before some justice at such time and place as may seem reasonable; and if the sum due exceed twenty dollars, shall procure from the clerk of the court of the county or city a summons directing such person to appear before the court of the county or city on the first day of the next term thereof; and from the time of the service of any such summons the

said taxes and levies shall constitute a lien on the debt so due from such person, or on the estate in his hands.

Sec. 628. Proceedings on return of summons executed.—If such summons be returned executed, and the person so summoned do not appear, judgment shall be entered against him for the sum due for such taxes and levies and for the fees of the clerk and of the officer who executes the summons.

Sec. 629. Proceedings when person summoned appear.—If the person so summoned appear he shall be interrogated on oath, and such evidence may be heard as may be adduced, and such judgment shall be rendered as upon the whole case shall seem proper.

Sec. 630. Tenant paying taxes or levies to have credit out of rents.—A tenant from whom payment shall be obtained, by distress or otherwise, of taxes or levies due from a person under whom he holds, shall have credit for the same against such person out of the rents he may owe him, except where the tenant is bound to pay such taxes and levies by an express contract with such person.

Sec. 631. Fiduciary to be re-imbursed out of estate. (As amended by an act approved February 17, 1906.)—Where taxes or levies are paid by any fiduciary on any estate in his hands or for which he may be liable, such taxes and levies shall be refunded out of said estate.

Sec. 631-a. Apportionment of taxes, levies or assessments, State county or municipal; proceedings therefor.—The court of a county or corporation, in which is situated real estate owned by two or more persons as joint tenants, tenants in common or coparceners and taxes, or taxes, penalty and interest or levies or any assessment of any kind, whether State, county or municipal, are charged or chargeable against the joint estate, and there has been, or shall be, a partition of such real estate, shall, on the motion of any person or persons to whom a proportion or proportions of such real estate has been set off or allotted, or on the motion of any person who has the right to charge such proportion or proportions with a debt, ascertain and fix the pro rata of tax, or tax, penalty, levy or assessments, and interest aforesaid, which should be paid by such person or persons on the proportion or proportions of such real estate set off or allotted to them. And when the pro rata of tax, or tax, penalty and interest, or levy or assessment aforesaid, charged or chargeable upon the proportion or proportions of such real estate set off or allotted to such person or persons has been so ascertained and paid, he or they shall hold the proportion or proportions of such real estate set off or allotted to him or them, free from the residue of the tax, or tax, penalty and interest, or levy or assessment charged on said tract before partition. And the proportion or proportions of said real estate set off or allotted to the person or persons who shall not have paid their pro rata of the tax, or the tax, penalty and interest, or levy or assessment aforesaid, shall be charged with and held bound for the portion of said tax, or tax, penalty and interest, or levy, or assessment aforesaid remaining unpaid, in the same manner as if said partition had been made before said tax, or tax, penalty and interest or levy or assessment aforesaid had been assessed or accrued, and said proportion or proportions of said real estate originally listed for taxation in the names of the delinquent person or persons.

But before such motion shall be made five days' notice thereof shall be given, in case of State and county taxes and levies, to the commissioner of the revenue, treasurer and Commonwealth's attorney, and in cases of city or municipal taxes or assessment, to the commissioner of the revenue, Auditor and city attorney, and it shall be the duty of the Commonwealth's attorney or city attorney, as the case may be, to be present and defend the motion, and the order of the court shall show the fact.



And when such order shall have been made, it shall be the duty of the clerk of the county or corporation court to certify a copy thereof, in case of State or county taxes and levies, to the commissioner of the revenue and treasurer, and in case of city or municipal taxes or assessments to the Auditor and city collector, and said officers are required to make entry of said order in the proper books, and the clerk is further directed to make an entry of said order in the delinquent land books, if such land has been returned delinquent, and to furnish a copy thereof to the person or persons making such motion, for which he shall be entitled to receive from such person or persons a fee of seventy-five cents.

Sec. 632. What taxes and levies forever barred.—The Commonwealth and the several counties and corporations thereof, shall be forever barred from collecting by sale or otherwise taxes and levies due prior to January first, eighteen hundred and seventy-six, except taxes and levies on land owned by non-residents. (See chap. 254, page 432, Acts of Assembly 1918, amending Code Section 508, copy of which section as amended is printed in this pamphlet).

















